ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ಸಂಪುಟ ೧೫೧ Volume 151	ಬೆಂಗಳೂರು, ಗುರುವಾರ, ಮೇ ೫, ೨೦೧೬ (ವೈಶಾಖ ೧೫, ಶಕ ವರ್ಷ ೧೯೩೮) Bengaluru, Thursday, May 5, 2016 (Vaishakha 15, Shaka Varsha 1938)	ಸಂಚಿಕೆ ೧೮ Issue 18

ಭಾಗ ೩

ಸರ್ಕಾರದ ಆಯಾ ಇಲಾಖೆಗಳ ಮುಖ್ಯಸ್ಥರ ಮತ್ತು ಸ್ಥಳೀಯ ಪ್ರಾಧಿಕಾರಿಗಳಿಗೆ ಸಂಬಂಧಿಸಿದ ಅಧಿಸೂಚನೆಗಳು

ಔಷಧ ನಿಯಂತ್ರಣ ಇಲಾಖೆ

ಕರ್ನಾಟಕ ರಾಜ್ಯದ ಔಷಧ ನಿಯಂತ್ರಕರ ಕಛೇರಿ, ಅರಮನೆ ರಸ್ತೆ, ಬೆಂಗಳೂರು

ಜ್ಞಾಪನ

ಸಂಖ್ಯೆ:ಔನಿಇ/498/ಸಿಬ್ಬಂದಿ/2015-16, ದಿನಾಂಕ: 23.02.2016.

ವಿಷಯ : ಶ್ರೀ ಶಂಕರ ಜ್ಯೋತಿ, ಉಪ ಔಷಧ ನಿಯಂತ್ರಕರು (ಸ್ವಪ್ರ), ಪ್ರಾದೇಶಿಕ ಕಛೇರಿ, ದಾವಣಗೆರೆ ಇವರಿಗೆ ಪರಿವರ್ತಿತ ರಜೆ ಉಪಯೋಗಿಸಿಕೊಳ್ಳಲು ಅನುಮತಿ ನೀಡುವ ಬಗ್ಗೆ.

ಉಲ್ಲೇಖ : ಶ್ರೀ ಶಂಕರ ಜ್ಯೋತಿ, ಉಪ ಔಷಧ ನಿಯಂತ್ರಕರು (ಸ್ವಪ್ರ) ಇವರ ಮನವಿ ಪತ್ರ ದಿನಾಂಕ: 28.01.2016.

ಮೇಲ್ಕಂಡ ವಿಷಯಕ್ಕೆ ಸಂಬಂಧಿಸಿದ ಉಲ್ಲೇಖಿತ ಮನವಿಯ ಮೇರೆಗೆ, ಶ್ರೀ ಶಂಕರ ಜ್ಯೋತಿ, ಉಪ ಔಷಧ ನಿಯಂತ್ರಕರು (ಸ್ವಪ್ರ), ಪ್ರಾದೇಶಿಕ ಕಛೇರಿ, ದಾವಣಗೆರೆ ಇವರಿಗೆ ಮಹಾಲೇಖಪಾಲರ ರಜೆ ಲಭ್ಯತೆ ನಿರೀಕ್ಷೆಯ ಮೇರೆಗೆ, ದಿನಾಂಕ: 28.01.2016 ರಿಂದ 26.02.2016ರವರೆಗೆ (ಎರಡು ದಿನಗಳೂ ಸೇರಿದಂತೆ) ಒಟ್ಟು 30 ದಿನಗಳ ಪರಿವರ್ತಿತ ರಜೆಯನ್ನು ಉಪಯೋಗಿಸಿಕೊಂಡು ರಜೆಯಲ್ಲಿ ತೆರಳಲು ಅನುಮತಿಸಿದೆ. .

ಸದರಿಯವರ ರಜೆ ಅವಧಿಯಲ್ಲಿ, ದಾವಣಗೆರೆ ಪ್ರಾದೇಶಿಕ ಕಛೇರಿಯ ಉಪ ಔಷಧ ನಿಯಂತ್ರಕರ ಹುದ್ದೆಯ ಪ್ರಭಾರವನ್ನು ತಮ್ಮ ಹುದ್ದೆಯ ಕರ್ತವ್ಯಗಳೊಂದಿಗೆ ಹೆಚ್ಚುವರಿಯಾಗಿ ಹಾಗೂ ಸಮವರ್ತಿ ಪ್ರಭಾರದ ಮೇರೆಗೆ ನಿರ್ವಹಿಸುವಂತೆ ಶ್ರೀ ದೀಪಕ್ ಎನ್. ಗಾಯಕ್‌ವಾಡ್, ಉಪ ಔಷಧ ನಿಯಂತ್ರಕರು, ಪ್ರಾದೇಶಿಕ ಕಛೇರಿ, ಬೆಳಗಾವಿ ಇವರಿಗೆ ನಿರ್ದೇಶಿಸಿದೆ.

PR. 288 ಔಷಧ ನಿಯಂತ್ರಕರು.

SC. 25

ಔಷಧ ನಿಯಂತ್ರಣ ಇಲಾಖೆ

ಕರ್ನಾಟಕ ರಾಜ್ಯದ ಔಷಧ ನಿಯಂತ್ರಕರ ಕಛೇರಿ, ಅರಮನೆ ರಸ್ತೆ, ಬೆಂಗಳೂರು

ಜ್ಞಾಪನ

ಸಂಖ್ಯೆ: ಔನಿಇ/714/ಸಿಬ್ಬಂದಿ/2015-16, ದಿನಾಂಕ: 06.02.2016.

ವಿಷಯ : ಶ್ರೀಮತಿ ಸುಧಾ ಸ್ವಾಮಿ, ಚೀಫ್ ಸೈಂಟಿಫಿಕ್ ಆಫೀಸರ್, ಪ್ರಾದೇಶಿಕ ಔಷಧ ಪರೀಕ್ಷಾ ಪ್ರಯೋಗಾಲಯ, ಬಳ್ಳಾರಿ ಇವರಿಗೆ ಪರಿವರ್ತಿತ ರಜೆಯನ್ನು ಉಪಯೋಗಿಸಿಕೊಳ್ಳಲು ಅನುಮತಿ ನೀಡುವ ಬಗ್ಗೆ.

ಉಲ್ಲೇಖ : ಶ್ರೀಮತಿ ಸುಧಾ ಸ್ವಾಮಿ, ಚೀಫ್ ಸೈಂಟಿಫಿಕ್ ಆಫೀಸರ್ ಇವರ ಮನವಿ ಪತ್ರ ದಿನಾಂಕ: 14.01.2016..

ಮೇಲ್ಕಂಡ ವಿಷಯಕ್ಕೆ ಸಂಬಂಧಿಸಿದ ಉಲ್ಲೇಖಿತ ಮನವಿಯ ಮೇರೆಗೆ, ಶ್ರೀಮತಿ ಸುಧಾ ಸ್ವಾಮಿ, ಚೀಫ್ ಸೈಂಟಿಫಿಕ್ ಆಫೀಸರ್, ಪ್ರಾದೇಶಿಕ ಔಷಧ ಪರೀಕ್ಷಾ ಪ್ರಯೋಗಾಲಯ, ಬಳ್ಳಾರಿ ಇವರಿಗೆ , ದಿನಾಂಕ: 08.02.2016 ರಿಂದ 12.02.2016ರವರೆಗೆ (ಎರಡು ದಿನಗಳೂ ಸೇರಿದಂತೆ) ಒಟ್ಟು 05 ದಿನಗಳ ಪರಿವರ್ತಿತ ರಜೆಯನ್ನು ಮಹಾಲೇಖಪಾಲರ ರಜೆ ಲಭ್ಯತೆ ನಿರೀಕ್ಷೆಯ ಮೇರೆಗೆ ಉಪಯೋಗಿಸಿಕೊಂಡು ರಜೆಯಲ್ಲಿ ತೆರಳಲು ಅನುಮತಿಸಿದೆ. .

ಸದರಿ ಅಧಿಕಾರಿಯವರು ರಜೆಯ ಮೇಲೆ ತೆರಳುವ ಮುನ್ನ ಅವರು ಹೊಂದಿರುವ ಬಳ್ಳಾರಿ ಪ್ರಾದೇಶಿಕ ಔಷಧ ಪರೀಕ್ಷಾ ಪ್ರಯೋಗಾಲಯದ ಚೀಫ್ ಸೈಂಟಿಫಿಕ್ ಆಫೀಸರ್ ಹುದ್ದೆಯ ಪ್ರಭಾರವನ್ನು ಶ್ರೀ ನಾಗರಾಜ್, ಸೈಂಟಿಫಿಕ್ ಆಫೀಸರ್ ಪ್ರಾದೇಶಿಕ ಔಷಧ ಪರೀಕ್ಷಾ ಪ್ರಯೋಗಾಲಯ, ಬಳ್ಳಾರಿ ಇವರಿಗೆ ವಹಿಸಿಕೊಡಲು ಈ ಮೂಲಕ ಆದೇಶಿಸಿದೆ.

ಶ್ರೀ ನಾಗರಾಜ್, ಸೈಂಟಿಫಿಕ್ ಆಫೀಸರ್ ಪ್ರಾದೇಶಿಕ ಔಷಧ ಪರೀಕ್ಷಾ ಪ್ರಯೋಗಾಲಯ, ಬಳ್ಳಾರಿ ಇವರು ಶ್ರೀಮತಿ ಸುಧಾ ಸ್ವಾಮಿ ಇವರಿಂದ ಚೀಫ್ ಸೈಂಟಿಫಿಕ್ ಆಫೀಸರ್, ಪ್ರಾದೇಶಿಕ ಔಷಧ ಪರೀಕ್ಷಾ ಪ್ರಯೋಗಾಲಯ, ಬಳ್ಳಾರಿ ಹುದ್ದೆಯ ಪ್ರಭಾರವನ್ನು ಪಡೆದು, ಅವರ ರಜೆ ಅವಧಿ ಪೂರೈಸುವವರೆಗೆ ತಮ್ಮ ಹುದ್ದೆಯ ಕರ್ತವ್ಯಗಳೊಂದಿಗೆ ಹೆಚ್ಚುವರಿಯಾಗಿ ಹಾಗೂ ಸಮವರ್ತಿ ಪ್ರಭಾರದ ಮೇರೆಗೆ ನಿರ್ವಹಿಸಲು ಈ ಮೂಲಕ ನಿರ್ದೇಶಿಸಿದೆ.

PR. 289 ಔಷಧ ನಿಯಂತ್ರಕರು.

SC. 25

ಔಷಧ ನಿಯಂತ್ರಣ ಇಲಾಖೆ

ಕರ್ನಾಟಕ ರಾಜ್ಯದ ಔಷಧ ನಿಯಂತ್ರಕರ ಕಛೇರಿ, ಅರಮನೆ ರಸ್ತೆ, ಬೆಂಗಳೂರು

ಜ್ಞಾಪನ

ಸಂಖ್ಯೆ:ಔನಿಇ/524/ಸಿಬ್ಬಂದಿ/2015-16, ದಿನಾಂಕ: 27.01.2016.

ವಿಷಯ : ಶ್ರೀಮತಿ ನಾಗತಾಣ ಶ್ವೇತಾ ವೀರಣ್ಣ, ಔಷಧ ಪರಿವೀಕ್ಷಕರು (ಗುಪ್ತವಾರ್ತೆ)-6, ರಾಜ್ಯ ಗುಪ್ತವಾರ್ತಾ ಶಾಖೆ, ಕೇಂದ್ರ ಕಛೇರಿ ಬೆಂಗಳೂರು ಇವರಿಗೆ ವೈದ್ಯಕೀಯ ಕಾರಣಗಳ ಮೇರೆಗೆ ಅಸಾಧಾರಣ ರಜೆಯನ್ನು ಮಂಜೂರು ಮಾಡುವ ಬಗ್ಗೆ.

ಉಲ್ಲೇಖ : ಶ್ರೀಮತಿ ನಾಗತಾಣ ಶ್ವೇತಾ ವೀರಣ್ಣ, ಔಷಧ ಪರಿವಿಕ್ಷಕರು ಇವರ ಮನವಿ ದಿನಾಂಕ: 28.12.2015.

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ಮೇಲ್ಕಂಡ ವಿಷಯಕ್ಕೆ ಸಂಬಂಧಿಸಿದ ಉಲ್ಲೇಖಿತ ಮನವಿಯ ಮೇರೆಗೆ, ಶ್ರೀಮತಿ ನಾಗತಾಣ ಶ್ವೇತಾ ವೀರಣ್ಣ, ಔಷದ ಪರಿವೀಕ್ಷಕರು (ಗುಪ್ತವಾರ್ತೆ)-6, ರಾಜ್ಯ ಗುಪ್ತವಾರ್ತಾ ಶಾಖೆ, ಕೇಂದ್ರ ಕಛೇರಿ, ಬೆಂಗಳೂರು ಇವರಿಗೆ ಕರ್ನಾಟಕ ನಾಗರೀಕ ಸೇವಾ ನಿಯಮ 117(ಬಿ)(iii) ರನ್ವಯ ವೈದ್ಯಕೀಯ ಕಾರಣಗಳ ಮೇರೆಗೆ ದಿನಾಂಕ: 29.12.2015 ರಿಂದ 27.02.2016ರವರೆಗೆ ಅಸಾಧಾರಣ ರಜೆಯನ್ನು ಮಂಜೂರು ಮಾಡಲಾಗಿದೆ.

ರಜೆಯ ಮೇಲೆ ಹೋಗದಿದ್ದಲ್ಲಿ, ಶ್ರೀಮತಿ ನಾಗತಾಣ ಶ್ವೇತಾ ವೀರಣ್ಣ ಇವರು ಹಾಲಿ ಹುದ್ದೆಯಲ್ಲಿಯೇ ಮುಂದುವರೆಯುತ್ತಿದ್ದರೆಂದು ಪ್ರಮಾಣೀಕರಿಸಲಾಗಿದೆ.

ಶ್ರೀಮತಿ ನಾಗತಾಣ ಶ್ವೇತಾ ವೀರಣ್ಣ, ಔಷದ ಪರಿವೀಕ್ಷಕರು (ಗುಪ್ತವಾರ್ತೆ)-6, ಇವರ ರಜೆ ಅವಧಿಯಲ್ಲಿ, ಸದರಿಯವರ ಹುದ್ದೆಯ ಪ್ರಭಾರವನ್ನು, ಶ್ರೀಮತಿ ಗೀತಾ ಎಂ.ಎಸ್., ಔಷಧ ಪರಿಮೀಕ್ಷಕರು (ಗುಪ್ತವಾರ್ತೆ)-2, ರಾಜ್ಯ ಗುಪ್ತವಾರ್ತಾ ಶಾಖೆ, ಕೇಂದ್ರ ಕಛೇರಿ, ಬೆಂಗಳೂರು ಇವರು ತಕ್ಷಣದಿಂದ ಜಾರಿಗೆ ಬರುವಂತೆ ವಹಿಸಿಕೊಂಡು (to assume), ತಮ್ಮ ಹುದ್ದೆಯ ಕರ್ತವ್ಯಗಳೊಂದಿಗೆ ಹೆಚ್ಚುವರಿಯಾಗಿ ಹಾಗೂ ಸಮವರ್ತಿ ಪ್ರಭಾರದ ಮೇರೆಗೆ ಮುಂದಿನ ಆದೇಶದವರೆಗೆ ನಿರ್ವಹಿಸುವಂತೆ ಈ ಮೂಲಕ ನಿರ್ದೇಶಿಸಿದೆ.

PR. 290 ಔಷಧ ನಿಯಂತ್ರಕರು.

SC. 25

DEPARTMENT OF COMMERICAL TAXES

PROCEEDINGS OF THE COMMISSIONER OF COMMERCIAL TAXES, (KARNATAKA), BENGALURU-CLARIFICATION UNDER SECTION 59(4) OF THE KARNATAKA VALUE ADDED TAX ACT 2003,

No: CLR/CR-132/14-15, Bengaluru

Present : **RITVIK PANDEY, I.A.S.**
Commissioner of Commercial Taxes.
(Karnataka) Bengaluru.

Sub: KVAT Act, 2003-Clarification under Section 59(4)of the Karnataka Value Added Tax Act, 2003 regarding “certain Goods”-.

Ref: Application filed on 24-12-2014 by M/s. Bharat Electronics Limited, Jalahalli Post, Bengaluru-560013, (TIN: 29290058392)

In the application cited above, M/s. Bharat Electronics Limited, Jalahalli Post, Bengaluru - 560013(TIN: 29290058392) has sought clarification regarding the rate of tax applicable on "certain Goods" enclosing tax invoices relating to the goods for which clarification is sought for. Further, the applicant filed a letter on 10.2.2015 seeking opportunity of being heard before the clarification is issued. In the interest of natural justice, the applicant was given an opportunity of hearing and was asked to be present on 5.8.2015. Sri. Ramakrishna H.A. Senior Deputy Manager of the Company and the authorized person appeared on the day and he was heard. At the time of hearing, the applicant pleaded for clarification with regard to applicability of rate of tax on 'Missile'. The applicant seeks rate of tax on 'Missile' by treating it as 'Flying Machine'. He has also sought clarification with regard to rate of tax on sales made to Aeronautical Development Agency.

2. Section 59(4) of the Kamataka Value Added Tax Act, 2003 empowers the Commissioner of Commercial Taxes to clarify the rate of tax payable under the Act, if he considers it necessary or expedient so to do, for the purpose of maintaining uniformity in the work

of assessments and collection of revenue. It is examined and found that, the clarification requested by the applicant is within the scope of the aforesaid provision and it is necessary that, the clarification be issued for the purpose of maintaining uniformity in the work of assessments and collection of revenue.

3. The matter is examined and it is noticed that the applicant has sought clarification on rate of tax on (a) MISSILE SYSTEMS (b) ELECTRONIC WARFARE & AVIONICS SYSTEMS by furnishing the HSN Codes of the goods sold as parts of these systems for which clarification was sought for. The details are as follows;

Sl.No.	Category of Goods	Goods Sold	HSN Code
1	Missile Systems	a. Pvdm-2-64 Ch Pkt Vo/ Fax Dsp	84433990
		b. Voip phones	85171190
		c. Head Sets	85177090
		d. Transporter cum loader vehicle	87059000
		e. Missile Checkout Facility	93069000
		f. Flight Equipment Maintenance Vehicle	87059000
		g. Flight Control Centre	85176100
		h. Bearings, valves, etc.	73182100
		i. Akash Missile	93069000
		j. Flight Level Radar	85261000
		k. Akash Air Force Launcher	93012000
2.	Electronic Warfare & Avionics Systems	Pylon Interface Box	88024000

The applicant seks clarification in the background of the Notification No. FD 228 CSL 2013(1) & (II) Dated 14.11.2013 and pleads that their customers include Indian Air Force and Aeronautical Development Agency and they are expecting to charge tax at 2% or exempt sales for both local sales as well as interstate sales as these customers are relying on the notification which is issued in respect of manufacturers of aircraft. The applicant has enclosed copy of the Aircraft Act, 1934, Notification and the tax invoices to the letter seeking clarification. The applicant is also of the opinion that, the said notification is applicable to the manufacturers of aeroplanes, helicopters and other types of flying machines and if sale of aeroplanes, helicopter and other types of flying machines or parts thereof is made to defence, rate of tax at 2% is applicable. He further states that, *BEL does not manufacture aircrafts* and the missiles cannot be considered as aircraft and rate of tax at 2% is not applicable. With regard to Electronic Warfare & Avionics Systems, the applicant files his remarks with regard to applicability of the notification and states that, exemption as per the notification is applicable to aeroplanes, helicopters and other types of flying machines and if such sale of prototype is made to defence as a result of design and development activity. The applicant states that *they are neither manufacturers of parts of aircraft nor the aircraft by itself* and also the sale is not of prototype but of an established product and hence exemption is not applicable

4. Perusal of the invoices, write up, annual report of the applicant company for the year 2014-15 and the goods dealt in by the applicant shows that, clarification sought by the applicant is with regard to 'MISSILE SYSTEMS' and ELECTRONIC WARFARE & AVIONIC SYSTEMS. The applicant sells the goods as mentioned in para 3 above with the HSN code and seeks clarification. Notification No. FD 228 CSL 2013(1) dated 14.11.2013 exempts *goods mentioned in the notification* when they are sold by a dealer who is a *manufacturer of aeroplanes, helicopter and other types of flying machines* on his sales to Armed Forces and other agencies mentioned therein. Notification No. FD 228 CSL 2013(II) dated 14.11.2013 reduces rate of tax to two percent in respect *of manufacture and sale of aeroplanes, helicopters and other flying machines.* The applicant is not a manufacturer of aeroplanes, helicopter and other types of flying machines. Annual report for the year 2014-15 in Annexure 3 at page 30 in FORM NO. MGT - 9 declares the *principal business activities of the company* as follow:

II. PRINCIPAL BUSINESS ACTIVITIES OF THE COMPANY:

All the business activities contributing 10% or more of the total turnover of the company shall be stated:

SL. No.	Name and Description of Main products/services	NIC Code of the Product/service	% to total turnover of the Company
1	Weapon Systems	2927	**(Supplies to the Defence for 2014-15 contributed to 87% of Turnover)**
2	Radar and Fire Control Systems	3312	
3	Electro Optics	3311	
4	Communication	3210	

5. The above declaration in the annual report clearly points to the fact that, the applicant is in the business of weapon systems, radar and fire control systems, electro optics and communication and not in the business of *manufacture and sale of aeroplanes, helicopters and flying machines.* Thus, the goods mentioned in para 3 for which clarification is sought for is related to (a) MISSILE SYSTEMS (b) ELECTRONIC WARFARE & AVIONICS SYSTEMS which is nothing but weapon system. Notifications referred by the applicant relates to a dealer who is into manufacture and sale of aeroplanes, helicopters and other flying machines and parts.

6. Reference to the Aircraft Act, 1934 is also examined and noticed that, this Act is enacted to make better provision for the control of the manufacture, possession, use, operation, sale, import and export of aircraft. Thus, the definition of an 'aircraft' as defined in the said enactment cannot be extended to 'missile' systems manufactured by the applicant. The Notification reducing the rate of tax to two percent to a manufacturer of aeroplanes, helicopters, and other types of flying machines cannot be equated to a manufacturer of 'missile systems'. Also the Notification which exempts sales by a dealer who is a manufacturer of aeroplanes, helicopters and other types of flying machines is not applicable to a dealer who is a manufacturer of 'missile systems'.

7. As the applicant is *not engaged in manufacture and sale of 'flying machine'* but manufacture and sale (a) MISSILE SYSTEMS (b) ELECTRONIC WARFARE & AVIONICS SYSTEMS, these notifications are not applicable to the goods manufactured and sold by the applicant. Goods mentioned in para 3 being part of the (a) MISSILE SYSTEMS (b) ELECTRONIC WARFARE & AVIONICS SYSTEMS are liable to tax at the same rates if they are sold independently without being part of the system. For example, the applicant is seeking clarification as to Voip Phones falling under HSN Code 85171190, Head Sets falling under HSN Code 85177090 and Flight Control Centre falling under HSN Code 85176100 which are notified for reduced rate of tax at 5.5% as per Sl No. 1 of Notification No. FD 116 2006(17) dated 29.4.2006. If the applicant sells them as part of 'MISSILE SYSTEMS', then these goods are liable to tax at 14.5% and if the same goods are sold independently as 'headsets' classified under HSN Code 8517, then they are taxable at 5.5 from 1.8.2012 onwards. The applicant has also sought clarification with regard to, rate of tax on 'AKASH MISSILE SYSTEM' which is not notified for any reduced rate of tax. As per invoice No.102496 dated 30.9.2014 'AKASH MISSILE' is classified under HSN Code 93069000. Description of goods mentioned in Tariff Item 9306 is as follow:

Tariff Item	Description of Goods
9306	**Bombs, grenades, torpedoes, mines missiles, and similar munitions O war an parts thereof; cartridges and other ammunition and projectiles and parts thereof, including shot and cartridge wads**

The applicant has classified Akash Missile under HSN Code 93069000 which refers to 'other' which is the sub-heading of 9306 which is not notified for any reduced rate of tax. Therefore, Akash Missile System attracts tax @ 14.5 % as per Section 4(1) (b) (iii) of the KVAT Act, 2003 w.e.f. 01-08-2012. Likewise Pvdm-2-64 Ch Pkt *Vol* Fax Dsp, Transporter cum loader vehicle, Missile Checkout Facility, Flight Equipment Maintenance Vehicle, Bearings, valves, etc. Flight Level Radar, Akash Air Force Launcher and Pylon Interface Box are not notified for reduced rate of tax and if they are sold independently or as parts of (a) MISSILE SYSTEMS (b) ELECTRONIC WARFARE & AVIONICS SYSTEMS, they are also taxable at 14.5% as per Section 4(1) (b) (iii) of the KVAT Act, 2003 w.e.f. 01-08-2012. If all the parts of (a) MISSILE SYSTEMS (b) ELECTRONIC WARFARE & AVIONICS SYSTEMS for which clarification is sought for is sold as one unit, they are taxable as Missile Systems and Electronic warfare & Avionic Systems at 14.5% as per Section 4(1) (b) (iii) of the KVAT Act, 2003 w.e.f. 01-08-2012.

8. The applicant has also sought clarification as to rate of tax applicable to the goods sold to Aeronautical Development Agency. As already discussed, the applicant not being a *manufacturer of aeroplanes, helicopter and other types of flying machines and parts,* goods sold to this agency by the applicant are taxable at the rates applicable to such goods as per the provisions of the Karnataka Value Added Tax Act, 2003 and the notifications referred by the applicant are not applicable.

9. Hence, the following clarification is issued.

CLARIFICATION NO.CLR.CR.132/2014-15. DATED: 17-02-2016.

It is clarified that, goods mentioned in Column 'B' of the following table for which clarification is sought are taxable at the rates mentioned in column 'C' of the table.

SL No.	Description of Goods	Rate of Tax w.e.f. 1.8.2012
A	**B**	**C**
1	Pvdm-2-64 Ch Pkt Vo/Fax Dsp	14.5%
2	Voip phones	5.5%
3	Head Sets	5.5%
4	Transporter cum loader vehicle	14.5%
5	Missile Checkout Facility	14.5%
6	Flight Equipment Maintenance Vehicle	14.5%

SL No.	Description of Goods	Rate of Tax w.e.f. 1.8.2012
7	Flight Control Centre	5.5%
8	Bearings, valves, etc.	14.5%
9	Akash Missile	14.5%
10	Flight Level Radar	14.5%
11	Akash Air Force Launcher	14.5%
12	Pylon Interface Box	14.5%
13	Missile Systems	14.5%
14	Electronic Warfare & Avionics Systems	14.5%

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RITVIK PANDEY
Commissioner of Commercial Taxes,
Bengaluru.

ನಗರಸಭಾ ಕಾರ್ಯಾಲಯ ಹಿರಿಯೂರು

ಕಛೇರಿ ವಿಳಾಸ: ಗಾಂಧಿ ಸರ್ಕಲ್, ಮುಖ್ಯರಸ್ತೆ, ನಗರ ಪೊಲೀಸ್ ಠಾಣೆ ಎದುರು, ಹಿರಿಯೂರು, ಚಿತ್ರದುರ್ಗ ಜಿಲ್ಲೆ, ಕರ್ನಾಟಕ

ಸಾರ್ವಜನಿಕ ಪ್ರಕಟಣೆ

ನಂ: ಹಿಆಶಾ/ಸಿಆರ್:0121/2015-16 ದಿನಾಂಕ:28-03-2016

ಹಿರಿಯೂರು ನಗರ ವ್ಯಾಪ್ತಿಯೊಳಗೆ ಬರುವ ವಿವಿಧ ವ್ಯಾಪಾರಸ್ಥರಿಗೆ/ಉದ್ದಿಮೆದಾರರಿಗೆ ಜಾಹಿರಾತುದಾರರಿಗೆ ಹಾಗೂ ಸಾರ್ವಜನಿಕರಿಗೆ ತಿಳಿಯಪಡಿಸು ವುದೇನೆಂದರೆ

ದಿನಾಂಕ: 23-02-2015 ಹಾಗೂ 28.09.2015 ರಂದು ನಡೆದ ಕೌನ್ಸಿಲ್ ಸಭೆಗಳ ನಿರ್ಣಯದಂತೆ ಈ ಕೆಳಕಂಡಂತೆ ವ್ಯಾಪಾರ/ಉದ್ದಿಮೆ ಪರವಾನಿಗೆ, ಜಾಹೀರಾತು ಫೀಗಳ ದರಗಳನ್ನು ಪರಿಷ್ಕರಣೆ ಮಾಡಿರುವಂತೆ ದಿ: 10.03.2016 ರಂದು ಕಛೇರಿಯಲ್ಲಿ ಹಾಗೂ ಕನ್ನಡ ದಿನ ಪತ್ರಿಕೆಗಳಲ್ಲಿ ಸಾರ್ವಜನಿಕ ಪ್ರಕಟಣೆ ಹೊರಡಿಸಲಾಗಿದ್ದು, ಈ ಬಗ್ಗೆ ಸ್ವೀಕೃತವಾಗಿರುವ ಆಕ್ಷೇಪಣೆ ಅರ್ಜಿಗಳನ್ನು ಪರಿಶೀಲಿಸಿ ನಿರ್ಣಯಿಸಿರುವಂತೆ ಈ ಕೆಳಕಂಡಂತೆ ದರಗಳನ್ನು ಪರಿಷ್ಕರಿಸಿ ಅಂತಿಮಗೊಳಿಸಿ ದಿ: 01.04.2016 ರಿಂದ ಜಾರಿಗೆ ಬರುವಂತೆ ನೀಡಲಾಗಿರುತ್ತದೆ.

ಕ್ರ. ಸಂಖ್ಯೆ	ಟ್ರೇಡ್ ಹೆಸರು	ಮೊತ್ತ	ಕ್ರ. ಸಂಖ್ಯೆ	ಟ್ರೇಡ್ ಹೆಸರು	ಮೊತ್ತ
1	ಇಂಜಿನಿಯರಿಂಗ್ ಕನ್ಸಲ್ಟೆಂಟ್ಸ್ (ಪ್ಲಾನಿಂಗ್ ಮತ್ತು ಎಸ್ಟಿಮೇಷನ್)	3000	15	ಸಿಮೆಂಟ್ ರಿಂಗ್ ತಯಾರಿಕೆ ಆಕೃತಿ, ಕಂಬ	1500
2	ರೆಡಿಮೇಡ್ ಬಟ್ಟೆ ಅಂಗಡಿ	1000	16	ಸ್ಕ್ರಾಪ್ ಡೀಲರ್ಸ್/ಗುಜರಿ ಅಂಗಡಿ	1500
3	ಪ್ರಿಂಟಿಂಗ್ ಪ್ರೆಸ್	2000	17	ಹಾಲಿನ ಡೈರಿ	1000
4	ಇಟ್ಟಿಗೆ, ಸಿಮೆಂಟ್ ಇಟ್ಟಿಗೆ ತಯಾರಿಕೆ ಘಟಕ	3000	18	ಕಂಪ್ಯೂಟರ್ ತರಬೇತಿ ಕೇಂದ್ರಗಳು	2000
5	ಕರಪೂರ /ಮೇಣದ ಬತ್ತಿ	2000	19	ಎಸ್.ಟಿ.ಡಿ/ಐ.ಎಸ್.ಡಿ	1000
6	4 ಚಕ್ರ ವಾಹನಗಳ ಮಾರಾಟ ಕೇಂದ್ರ (ಆಟೋ ಕನ್ಸಲ್ಟೆಂಟ್)	1000	20	ಲಾಟರಿ/ಆನ್ ಲೈನ್ ಲಾಟರಿ ಮಾರಾಟ	2000
7	4 ಚಕ್ರ ವಾಹನಗಳ ಮಾರಾಟ ಕೇಂದ್ರ (ಸೆಕೆಂಡ್ ಹ್ಯಾಂಡ್)	2000	21	ವಾಟರ್ ಸಪ್ಲೈ ಹಾಗೂ ಸ್ಯಾನಿಟರಿವೇರ್ಸ್	2000
8	ಗಣೇಶ ಮೂರ್ತಿ ಪೂಜೆಗೆ	1000	22	ಲಾರಿ ಸರಕು/ಬಸ್ ಪ್ರಾಯಾಣಿಕರ ಬುಕ್ಕಿಂಗ್ ಆಫೀಸ್	1000
9	ಪಟಾಕಿ ಮಾರಾಟದ ಅಂಗಡಿಗಳು	2000	23	ಬಳೆಗಳ ಅಂಗಡಿ	1000
10	ವೆಲ್ಡಿಂಗ್ ಶಾಪ್	2000	24	ಮೆಡಿಕಲ್ ಮತ್ತು ಜನರಲ್ ಸ್ಟೋರ್ಸ್	2000
11	ಚಿಲ್ಲರೆ ಅಂಗಡಿ	1000	25	ಎಕ್ಸರೇ, ಆಲ್ಟ್ರ ಸೌಂಡ್, ಸಿಟಿ ಸ್ಕ್ಯಾನಿಂಗ್ ಸೆಂಟರ್	2000
12	ಬೀರು (ಕಬ್ಬಿಣದ ಗಾಡ್ರೇಜ್)	2000	26	ಕ್ಲಿನಿಕಲ್ ಲ್ಯಾಬೋರೇಟರಿಗಳು	1000
13	ಆಟೋ ಗ್ಯಾರೇಜ್	1000	28	ಮರ ಕತ್ತರಿಸುವ ಪ್ಲೈನಿಂಗ್ ಮಿಷನ್‌ಗಳು	1000
14	ಡಾಬಾ	2000	29	ಡಿ.ಟಿ.ಹೆಚ್ ಸರ್ವೀಸ್ ಸೆಂಟರ್	1000

ಕ್ರ ಸಂಖ್ಯೆ	ಟ್ರೇಡ್ ಹೆಸರು	ಮೊತ್ತ	ಕ್ರ ಸಂಖ್ಯೆ	ಟ್ರೇಡ್ ಹೆಸರು	ಮೊತ್ತ
30	ರೇಡಿಯೋ, ಟಿ.ವಿ. ರಿಪೇರಿ ಅಂಗಡಿ	1000	67	ಹಾಪ್ಕಾಮ್ಸ್	1000
31	ಲಾರಿ, ಬಸ್, ಟ್ರಾಕ್ಟರ್ ಬಾಡಿ ರಿಪೇರಿ ಮತ್ತು ಹೊಸದಾಗಿ ಮಾಡುವುದು	2000	68	ಈರುಳ್ಳಿ ಮಂಡಿ	1000
32	ಮೀನಿನ ಅಂಗಡಿಗಳು	2000	69	ಸಿಮೆಂಟ್	2000
33	ಮಡಕೆ ಅಂಗಡಿಗಳು	1000	70	ಗ್ರಂಥಿಗೆ ಅಂಗಡಿಗಳು	1000
34	ಜ್ಯೂಸ್ ಸೆಂಟರ್	1000	71	ಎಗ್ ಸೆಂಟರ್	1000
35	ಬಟ್ಟೆ ವ್ಯಾಪಾರ ಮತ್ತು ಇತರೆ	2000	72	ಡ್ರೈವಿಂಗ್ ಶಾಲೆ	2000
36	ಜನತಾ ಬಜಾರ್	2000	73	ಕಾಂಡಿಮೆಂಟ್ಸ್	1500
37	ಬಟ್ಟೆ ಬಜಾರ್	2000	74	ಹಣ್ಣಿನ ಮಂಡಿಗಳು	1000
38	ಶಿಲ್ಪ ತಯಾರಿಕಾ ಘಟಕ	1000	75	ವಕೀಲರ ಕಛೇರಿ	1000
39	ಕುಲುಮೆ	1000	76	ಆರ್ಟ್ಸ್ ಮತ್ತು ಸ್ಟಿಕರ್ ಕಟ್ಟಿಂಗ್	1000
40	ಗೋಣಿ ಚೀಲ ಮಾರಾಟ	1000	77	ಪ್ಲಾಸ್ಟರ್ ಆಫ್ ಪ್ಯಾರೀಸ್ ವರ್ಕ್ಸ್	2000
41	ಜೋತಿಷ್ಯ	1000	78	ಪೋಟೋ ಪ್ರೇಮ್ ವರ್ಕ್ಸ್	1000
42	ಬೋರ್ವೆಲ್ಸ್	1000	79	ಬಾಳೆ ಎಲೆ ಅಂಗಡಿ	1000
43	ಕಮೀಷನ್ ಮಂಡಿ	1000	80	ಟೈಲ್ಸ್ ಮಾರಾಟ	2000
44	ಟಮೊಟೋ ಮಂಡಿ	1000	81	ಸ್ಟೇಷನರಿ	1000
45	ವಾಚ್ ಮಾರಾಟ/ರಿಪೇರಿ	1000	82	ಹಾಲಿನ ಅಂಗಡಿ	500
46	ಸುಣ್ಣದ ಅಂಗಡಿಗಳು	1000	83	ಟೂರ್ಸ್ ಅಂಡ್ ಟ್ರಾವೆಲ್ಸ್	1000
47	ವ್ಯವಹಾರ ಕಛೇರಿ	1000	84	ಸೌಂಡ್ ಸಿಸ್ಟಂ	2000
48	ಸಿ.ಡಿ. ಮತ್ತು ಡಿ.ವಿ.ಡಿ ಕ್ಯಾಸೆಟ್ಸ್	1000	85	ಶಾಮಿಯಾನ ಮತ್ತು ಫ್ಲವರ್ ಡೆಕೋರೇಟರ್ಸ್	2000
49	ಆಡಿಟ್ ಕಂಪನಿ	1000	86	ಚಾಕಿ ಸೆಂಟರ್	1000
50	ಮೆಲೋಡೀಸ್ (ಆರ್ಕೆಸ್ಟ್ರ)	2000	87	ಟ್ರೇಡರ್ಸ್ ಏಜೆನ್ಸೀಸ್/ಎಂಟರ್ ಪ್ರೈಸಸ್ ಇನ್ಶೂರೆನ್ಸ್	2000
51	ಗೊಂಬೆಗಳ ಅಂಗಡಿ	1000	88	ಬೂಸ ತಯಾರಿಕಾ ಘಟಕ	2000
52	ಕಡಪಾ ಕಲ್ಲುಗಳು, ಮಾರ್ಬಲ್ಸ್ ಮತ್ತು ಗ್ರಾನೆಟ್ಸ್	1000	89	ಹುರಿಗಾಳು ತಯಾರಿಕಾ ಘಟಕ	1000
53	ಆಟೋಮೊಬೈಲ್ಸ್	2000	90	ಶಾವಿಗೆ	1000
54	ಟೈರ್ ಅಂಗಡಿ	2000	91	ಸಾಮಿಲ್	2000
55	ಪೇಪರ್ ಡಿಪೋ	1000	92	ರೈಸ್‌ಮೀಲ್	4000
56	ಹೊಲ್ ಸೆಲ್ ಡಿಸ್ಟ್ರಿಬ್ಯೂಟರ್ಸ್	2000	93	ಆಯಿಲ್ ಮೀಲ್	4000
57	ಕೊರಿಯರ್ಸ್	500	94	ಅಗರ ಬತ್ತಿ/ಸಾಂಬ್ರಾಣಿ	1000
58	ಕನ್ನಡಕಗಳ ಮಾರಾಟ ಅಂಗಡಿಗಳು	1000	95	ಐಸ್ ಫ್ಯಾಕ್ಟರಿ	1000
59	ಹೂ ಮಾರಾಟ ಅಂಗಡಿಗಳು	500	96	ಸಾಬೂನು ತಯಾರಿಕೆ	2000
60	ಭಟ್ಟಿ (ಕಡಲೇಪುರಿ)	1000	97	ಮಸಾಲೆ ಪೌಡರ್	1000
61	ಚಕ್ಕಲಿ/ಸಿಹಿತಿಂಡಿ ತಯಾರಿಕಾ ಘಟಕಗಳು	3000	98	ಬೀಡಿ ತಯಾರಿಕೆ	2000
62	ಗ್ರೈಂಡರ್ ಅಂಗಡಿಗಳು	1000	99	ದೋಬಿ ಅಂಗಡಿ	500
63	ಪ್ಲೋರ್ ಮಿಲ್ (ಹಿಟ್ಟಿನ ಗಿರಣಿಗಳು)	1000	100	ಬ್ಯಾಗ್ ವರ್ಕ್ಸ್/ಸೀಟ್ ಕವರ್/ಲೆದರ್ ವರ್ಕ್ಸ್	1000
64	ಎಲೆಕ್ಟ್ರಾನಿಕ್ ಮತ್ತು ಎಲೆಕ್ಟ್ರಿಕಲ್ ವರ್ಕ್ಸ್ (ರಿಪೇರಿ)	1000	101	ಇಂಜಿನಿಯರಿಂಗ್ ವರ್ಕ್ಸ್ (ಲೇತ್ಮಿಷನ್)	2000
65	ಗುಜರಿ ಅಂಗಡಿಗಳು	1500	102	ಕೂಲ್ ಡ್ರಿಂಕ್ಸ್ ಸೆಂಟರ್	1000
66	ಟೈಲರಿಂಗ್ ಮೆಮೋರಿಯಲ್ ಅಂಗಡಿ	1000	103	ಸರ್ವೀಸ್ ಸ್ಟೇಷನ್	1000

ಕ್ರ. ಸಂಖ್ಯೆ	ಟ್ರೇಡ್ ಹೆಸರು	ಮೊತ್ತ	ಕ್ರ. ಸಂಖ್ಯೆ	ಟ್ರೇಡ್ ಹೆಸರು	ಮೊತ್ತ
104	ಪಂಚರ್ ಅಂಗಡಿ	500	139	ಕಾಫಿ ವರ್ಕ್ಸ್	1000
105	ಟ್ರಾನ್ಸ್‌ಪೋರ್ಟರ್ಸ್	1000	140	ಟೀ ಸ್ಟಾಲ್‌ಗಳು	500
106	ಹುರಿಗಾಳು ಅಂಗಡಿ	1000	141	ದ್ವಿಚಕ್ರ ವಾಹನಗಳ ಮಾರಾಟ ಕೇಂದ್ರ (ಆಟೋ ಕನ್ಸಲ್‌ಟೆಂಟ್)	1000
107	ತೂಕ ಮತ್ತು ಅಳತೆ ಸಾಧನಗಳು	1000	142	ದ್ವಿ–ಚಕ್ರ ವಾಹನಗಳ ಮರಾಟ ಕೇಂದ್ರ (ಶೊ ರೂಂ)	3000
108	ಮರಗೆಲಸ/ಬಿದಿರಿನ ಮರಾಟ	1000	143	ಟ್ರಾಕ್ಟರ್/ಇತರೆ 4 ಚಕ್ರ ವಾಹನಗಳ ಮಾರಾಟ ಕೇಂದ್ರ (ಶೊ ರೂಂ)	5000
109	ಗ್ಯಾಸ್ ಹೌಸ್	1000	144	ಡಿ.ಟಿ.ಪಿ. ಸೆಂಟರ್/ಬೆರಳಚ್ಚು ಕೇಂದ್ರ	1000
110	ಚಿಕ್ಕನ್/ ಮಟನ್ ಅಂಗಡಿಗಳು	2000	145	ಜೆರಾಕ್ಸ್	500
111	ಹ್ಯಾಂಡ್ ಲೂಮ್ಸ್ (ಕೈಮಗ್ಗ)	1000	146	ಸಲೂನ್ ಶಾಪ್	1000
112	ಪವರ್ ಲೂಮ್ಸ್	2000	147	ಸೌದೆ ಅಂಗಡಿ/ಮಂಡಿ	1000
113	ಸಿಲ್ಕ್ ಟ್ವಿಸ್ಟಿಂಗ್/ರೀಲಿಂಗ್	2000	148	ಸ್ವೀಟ್ಸ್ ಸ್ಟಾಲ್ / ಬೇಕರಿ	3000
114	ರೇಷ್ಮೆ ನೂಲು ತೆಗೆಯುವುದು	1000	149	ಪಾನ್ ಬೀಡ ಅಂಗಡಿಗಳು	500
115	ಟೈಲರಿಂಗ್ ಶಾಪ್	1000	150	ಸೈಕಲ್ ಶಾಪ್‌ಗಳು/ ರಿಪೇರಿ	1000
116	ಮೊಬೈಲ್ ಅಂಗಡಿಗಳು (ರಿಪೇರಿ)	1000	151	ಫ್ಯಾನ್ಸಿ ಸ್ಟೋರ್ಸ್	1000
117	ಮೊಬೈಲ್ ಅಂಗಡಿಗಳು (ಮಾರಾಟ)	2000	152	ಗೊಬ್ಬರದ ಅಂಗಡಿಗಳು	2000
118	ಗ್ಯಾಸ್ ಅಂಗಡಿಗಳು	5000	153	ಬ್ಯೂಟಿ ಪಾರ್ಲರ್	1000
119	ಟಿಫನ್ ಸೆಂಟರ್‌ಗಳು	1000	154	ವರ್ಕ್ ಶಾಪ್‌ಗಳು	2000
120	ಹೋಟೆಲ್ ಮಾಂಸಹಾರಿ	2000	155	ಪ್ರಾವಿಷನ್ ಸ್ಟೋರ್ಸ್	1000
121	ಹೋಟೆಲ್ ಸಸ್ಯಹಾರಿ	3000	156	ಚಿನ್ನ ಬೆಳ್ಳಿ ಕೆಲಸ/ಉದ್ದಿಮೆ	1500
122	ಕೇಬಲ್‌ಗಳು	8000	157	ಲೇವಾದೇವಿ/ಹಣಕಾಸು ಸಂಸ್ಥೆಗಳು	2000
123	ಮಿನಿ ಚಿತ್ರಮಂದಿರಗಳು	2500	158	ಚಿನ್ನಬೆಳ್ಳಿ ಮಾರಾಟಗಾರರು	3000
124	ಚಲನಚಿತ್ರ ಮಂದಿರಗಳು	4000	159	ಪೆಟ್ರೋಲ್ ಬಂಕ್	3000
125	ಕಲ್ಯಾಣ ಮಂಟಪಗಳು	8000	160	ವೈನ್ ಶಾಪ್	2500
126	ಹಣ್ಣಿನ ಅಂಗಡಿಗಳು	1000	161	ಬಾರ್ ಮತ್ತು ರೆಸ್ಟೋರೆಂಟ್	4000
127	ವಿಳೆದೆಲೆ ಅಡಿಕೆ/ತೆಂಗಿನಕಾಯಿ ಅಂಗಡಿಗಳು	1000	162	ಕ್ಲಿನಿಕ್‌ಗಳು	1000
128	ಹಾಸಿಗೆ ಮಾರಾಟ ಅಂಗಡಿಗಳು	1000	163	ನರ್ಸಿಂಗ್ ಹೋಂಗಳು	2000
129	ಫರ್ನಿಚರ್ ಅಂಗಡಿಗಳು	2000	164	ವಸತಿ ಗೃಹಗಳು	4000
130	ತರಕಾರಿ ಅಂಗಡಿಗಳು	1000	165	ಬೀಜ ಮತ್ತು ರಸಗೊಬ್ಬರ ವ್ಯಾಪಾರ	2000
131	ಷೂ/ಚಪ್ಪಲಿ ಅಂಗಡಿಗಳು	2000	166	ಸಿದ್ದ ಉಡುಪುಗಳ ತಯಾರಿಕ ಘಟಕ	2000
132	ಐಸ್ ಕ್ರೀಂ ಪಾರ್ಲರ್	1000	167	ಟೈಲರಿಂಗ್ ತರಬೇತಿ ಕೇಂದ್ರ	2000
133	ಹಾರ್ಡ್‌ವೇರ್ ಮತ್ತು ಪೇಯಿಂಟ್	3000	168	ಡಿಕಾಟಿಕೇಟರ್ ಮಿಲ್	4000
134	ಎಲೆಕ್ಟ್ರಾನಿಕ್ಸ್ ಅಂಗಡಿಗಳು	2000	169	ಕಾಯರ್ ಪ್ರಾಡಕ್ಸ್	2000
135	ಎಲೆಕ್ಟ್ರಿಕಲ್ ಅಂಗಡಿಗಳು	2000	170	ಬಾಳೆ ಕಾಯಿ ಮಂಡಿ	2000
136	ಪ್ಲಾಸ್ಟಿಕ್ ಅಂಗಡಿಗಳು (ಗೃಹೋಪಯೋಗಿ)	1000	171	ಫ್ಲೇಕ್ಸ್ ಬ್ಯಾನರ್ (ಒಂದು ಚದರ ಮೀಟರ್)ಗೆ	100
137	ಸ್ಟೀಲ್ ಪಾತ್ರೆ ಹಾಗೂ ಇತರೆ ಗೃಹೋಪಯೋಗಿ ವಸ್ತುಗಳ ಮಾರಾಟ ಅಂಗಡಿ	1000	172	ವಿದ್ಯುತ್ ನಿರಾಕ್ಷೇಪಣ ಪತ್ರ ಗೃಹ ಬಳಕೆ	1000
138	ಜವಳಿ ಅಂಗಡಿ	3000	173	ವಿದ್ಯುತ್ ನಿರಾಕ್ಷೇಪಣಾ ಪತ್ರ ವಾಣಿಜ್ಯ/ಕೈಗಾರಿಕೆ (ಹೆಚ್. ಪಿ. ಒಂದಕ್ಕೆ)	500

P.D.40	**ಅಧ್ಯಕ್ಷರು**	**ಉಪಾಧ್ಯಕ್ಷರು**	**ಪೌರಾಯುಕ್ತರು**
S.C. 05	**ನಗರಸಭೆ, ಹಿರಿಯೂರು**	**ನಗರಸಭೆ, ಹಿರಿಯೂರು**	**ನಗರಸಭೆ, ಹಿರಿಯೂರು**

ಕರ್ನಾಟಕ ರಾಜ್ಯ ಉಗ್ರಾಣ ನಿಗಮ

ನಂ 43 ಪ್ರಿಮ್ ರೋಸ್ ರಸ್ತೆ, ಬೆಂಗಳೂರು

ತಿದ್ದುಪಡಿ

ಅಧಿಸೂಚನೆ ಸಂಖ್ಯೆ: ಕರಾಉನಿ/ಅಡಳಿತ-1/ 2423/2015-2016 ದಿನಾಂಕ: 11-08-2015

ವಿಷಯ : ಕರ್ನಾಟಕ ಸಾರ್ವಜನಿಕ ಉದ್ಯೋಗ (ಹೈದರಾಬಾದ್-ಕರ್ನಾಟಕ ಪ್ರದೇಶಕ್ಕೆ ನೇಮಕಾತಿಯಲ್ಲಿ ಮಿಸಲಾತಿ) ಆದೇಶ, 2013ರಡಿಯಲ್ಲಿ ಕರ್ನಾಟಕ ರಾಜ್ಯ ಉಗ್ರಾಣ ನಿಗಮದ 6 ಜಿಲ್ಲೆಗಳಲ್ಲಿ ಬರುವ ಕಿರಿಯ ಗುಮಾಸ್ತರ ವೃಂದದಲ್ಲಿನ ಹೈದರಾಬಾದ್-ಕರ್ನಾಟಕ ಪ್ರದೇಶದವರಿಗಾಗಿ ಹುದ್ದೆಗಳನ್ನು ಗುರುತಿಸಿ ತಿದ್ದುಪಡಿ ಮಾಡಿರುವ ಕುರಿತು.

ಉಲ್ಲೇಖ :
1) ಅಧಿಸೂಚನೆ ಸಂಖ್ಯೆ: ಕರಾಉನಿ/ಆಡಳಿತ-1/1515/2014-15, ದಿನಾಂಕ: 12-06-2014.
2) ತಿದ್ದುಪಡಿ ಅಧಿಸೂಚನೆ ಸಂಖ್ಯೆ: ಕರಾಉನಿ/ಆಡಳಿತ-1/7427/2014-15, ದಿನಾಂಕ: 16-02-2015.
3) ಸಾರ್ವಜನಿಕ ಉದ್ಯೋಗ ಆದೇಶದ ಕಂಡಿಕೆ 8(3)

ಮೇಲ್ಕಂಡ ವಿಷಯಕ್ಕೆ ಸಂಬಂಧಿಸಿದಂತೆ, ಉಲ್ಲೇಖ 1ರ ಅಧಿಸೂಚನೆ, ಅನುಸೂಚಿ-1ರಲ್ಲಿ ಹೈದರಾಬಾದ್-ಕರ್ನಾಟಕ ಪ್ರದೇಶ ವ್ಯಾಪ್ತಿಯ 6 ಜಿಲ್ಲೆಗಳಿಗೆ ಸಂಬಂಧಿಸಿದಂತೆ, ಹುದ್ದೆಗಳನ್ನು ಗುರುತಿಸಿ ಅಧಿಸೂಚನೆ ಹೊರಡಿಸಲಾಗಿರುತ್ತದೆ.

ನಿಗಮದ ವೃಂದ ಮತ್ತು ನೇಮಕಾತಿ ನಿಯಮಾವಳಿಗಳು-2005 ಮತ್ತು ತಿದ್ದುಪಡಿ-2007ಕ್ಕೆ ಈ ಕೆಳಕಂಡ ಎರಡು ವೃಂದಗಳಲ್ಲಿನ ಹುದ್ದೆಗಳಿಗೆ ತಿದ್ದುಪಡಿಯಾದ ಮೇಲೆ ಅಧಿಸೂಚನೆ-2ರಲ್ಲಿ ಮರು ಹಂಚಿಕೆಯಾಗಿ ತಿದ್ದುಪಡಿಯಾಗಿರುವ ಹುದ್ದೆಗಳ ವಿವರ.

ಕ್ರ.ಸಂ.	ಹುದ್ದೆ	ವೇತನ ಶ್ರೇಣಿ (₹.ಗಳಲ್ಲಿ)	ಮಂಜೂರಾದ ವೃಂದ ಬಲ	ಮುಂಬಡ್ತಿ	ನೇರ ನೇಮಕಾತಿ	ಸ್ಥಳೀಯ ವೃಂದದಲ್ಲಿ ಕೈ-ಕ ಪ್ರದೇಶದವರಿಗಾಗಿ ಗುರುತಿಸಲಾದ ಹುದ್ದೆಗಳು		
						ಮುಂಬಡ್ತಿ	ನೇ.ನೇ	ಒಟ್ಟು
ಗ್ರೂಪ್-ಸಿ ವೃಂದ (80%)								
1	ತಾಂತ್ರಿಕ ಸಹಾಯಕರು	16,000-29,600	22	ಶೇ.10 ಮುಂಬಡ್ತಿ	ಶೇ.90 ನೇರ ನೇಮಕಾತಿ	2	16	18
2	ಕಿರಿಯ ಗುಮಾಸ್ತರು	11,600-21,000	28	ಶೇ.25 ಮುಂಬಡ್ತಿ	ಶೇ. 75 ನೇರ ನೇಮಕಾತಿ	6	16	22

ಉಲ್ಲೇಖ 3ರ ಸಾರ್ವಜನಿಕ ಉದ್ಯೋಗ ಆದೇಶದ ಕಂಡಿಕೆ 8(3)ರ ಅಡಿಯಲ್ಲಿ ಸ್ಥಳೀಯ ವ್ಯಕ್ತಿಗಳ ಪರವಾಗಿ ಮೀಸಲಿರಿಸಬೇಕಾದ ಹುದ್ದೆಗಳ ಸಂಖ್ಯೆಯನ್ನು ನಿರ್ಧರಿಸುವಾಗ, ಹುದ್ದೆಯ ಯಾವುದೇ ಅಪೂರ್ಣಾಂಕವನ್ನು ಒಂದು ಎಂದು ಲೆಕ್ಕ ಹಾಕತಕ್ಕದೆಂದು ತಿಳಿಸಲಾಗಿರುತ್ತದೆ. ಅದರಂತೆ ಕಿರಿಯ ಗುಮಾಸ್ತರ ಹುದ್ದೆಗೆ ಸಂಬಂಧಿಸಿದಂತೆ ಮಾತ್ರ ಮರುನಿಗದಿಪಡಿಸಿ ಉಲ್ಲೇಖ-2 ರಲ್ಲಿ ತಿದ್ದುಪಡಿ ಮಾಡಿರುವ ಅಧಿಸೂಚನೆಯನ್ನು ಈ ಕೆಳಕಂಡಂತೆ ತಿದ್ದುಪಡಿ ಮಾಡಲಾಗಿದೆ.

ಕ್ರ.ಸಂ.	ಹುದ್ದೆ	ವೇತನ ಶ್ರೇಣಿ (₹.ಗಳಲ್ಲಿ)	ಮಂಜೂರಾದ ವೃಂದ ಬಲ	ಮುಂಬಡ್ತಿ	ನೇರ ನೇಮಕಾತಿ	ಸ್ಥಳೀಯ ವೃಂದದಲ್ಲಿ ಕೈ-ಕ ಪ್ರದೇಶದವರಿಗಾಗಿ ಗುರುತಿಸಲಾದ ಹುದ್ದೆಗಳು		
						ಮುಂಬಡ್ತಿ	ನೇ.ನೇ	ಒಟ್ಟು
ಗ್ರೂಪ್-ಸಿ ವೃಂದ (80%)								
1	ಕಿರಿಯ ಗುಮಾಸ್ತರು	11,600-21,000	28	ಶೇ.25 ಮುಂಬಡ್ತಿ	ಶೇ.75 ನೇರ ನೇಮಕಾತಿ	6	17	23

ಮೇಲಿನ ತಿದ್ದುಪಡಿಯಿಂದಾಗಿ ಉಲ್ಲೇಖ 1ರ ಅಧಿಸೂಚನೆ, ಅನುಸೂಚಿ-1ರಲ್ಲಿ ಹೈದರಾಬಾದ್-ಕರ್ನಾಟಕಕ್ಕೆ ಸಂಬಂಧಿಸಿದಂತೆ 6 ಜಿಲ್ಲೆಗಳಿಗೆ ವೃಂದವಾರು ಹುದ್ದೆಗಳನ್ನು ತಿದ್ದುಪಡಿ ಮಾಡಿ ಗುರುತಿಸಿರುವ ಪಟ್ಟಿ

ಕ್ರ.ಸಂ.	ಹುದ್ದೆ	ವೇತನ ಶ್ರೇಣಿ (₹.ಗಳಲ್ಲಿ)	ಮಂಜೂರಾದ ವೃಂದ ಬಲ	ಮುಂಬಡ್ತಿ	ನೇರ ನೇಮಕಾತಿ	ಸ್ಥಳೀಯ ವೃಂದದಲ್ಲಿ ಕೈ-ಕ ಪ್ರದೇಶದವರಿಗಾಗಿ ಗುರುತಿಸಲಾದ ಹುದ್ದೆಗಳು		
						ಮುಂಬಡ್ತಿ	ನೇ.ನೇ	ಒಟ್ಟು
ಗ್ರೂಪ್-ಎ ವೃಂದ (75%)								
		ಒಟ್ಟು	**6**			3	1	**4**
ಗ್ರೂಪ್-ಬಿ ವೃಂದ (75%)								
		ಒಟ್ಟು	**6**			4	1	**5**
ಗ್ರೂಪ್-ಸಿ ವೃಂದ (80%)								
		ಒಟ್ಟು	**168**			**91**	**45**	**136**
ಗ್ರೂಪ್-ಡಿ ವೃಂದ (85%)								
		ಒಟ್ಟು	**74**			**-**	**63**	**63**
		ಒಟ್ಟು	**254**	--		**98**	**110**	**208**

ವ್ಯವಸ್ಥಾಪಕ ನಿರ್ದೇಶಕರು
ಕರ್ನಾಟಕ ರಾಜ್ಯ ಉಗ್ರಾಣ ನಿಗಮ, ಪ್ರಿಮ್‌ರೋಸ್ ರಸ್ತೆ,
ಬೆಂಗಳೂರು.

P.D.41
S.C.50

ಕಂದಾಯ ಸಚಿವಾಲಯ

ಅಧಿಸೂಚನೆ

ಸಂಖ್ಯೆ: ಆರ್‌ಡಿ 10 ಎಲ್‌ಜಿಎಂ 2016, ಬೆಂಗಳೂರು ದಿನಾಂಕ:23–03–2016.

ನಮೂನೆ–29

68ನೇ ಪ್ರಕರಣದ (5)ನೇ ಉಪ–ಪ್ರಕರಣದ ಮೇರೆಗಿನ ಘೋಷಣೆ–ನಿಯಮ 96

ಕರ್ನಾಟಕ ಭೂ ಕಂದಾಯ ಅಧಿನಿಯಮ 1964ರ 68ನೇ ಪ್ರಕರಣದ 5ನೇ ಉಪ–ಪ್ರಕರಣದಿಂದ ಪ್ರದತ್ತವಾದ ಅಧಿಕಾರವನ್ನು ಚಲಾಯಿಸಿ, ಸದರಿ ಪ್ರಕರಣದ (1)ನೇ ಉಪಪ್ರಕರಣದ ಮೇರೆಗೆ ಹೊರಡಿಸಿದ ಆರ್‌ಡಿ 41 ಎಲ್‌ಜಿಎಂ 2015 ದಿನಾಂಕ:15–07–2015ರ, ಕ್ರಮ ಸಂಖ್ಯೆಯ ಅಧಿಸೂಚನೆಯ ಅನುಸೂಚಿಯಲ್ಲಿ ನಿರ್ದಿಷ್ಟಪಡಿಸಿದ ಮತ್ತು ಕೆಳಗಿನ ಅನುಸೂಚಿಯಲ್ಲಿ ನಿರ್ದಿಷ್ಟಪಡಿಸಿದ ಸಾರ್ವಜನಿಕ ರಸ್ತೆಯ/ಓಣಿಯ/ಗಲ್ಲಿಯ/ದಾರಿಯ/ಸರ್ಕಾರಿ ಕಟ್ಟೆಯ ಭಾಗವು ಸಾರ್ವಜನಿಕರ ಉಪಯೋಗಕ್ಕೆ ಅಗತ್ಯವಿಲ್ಲವೆಂದು ವ್ಯವಹರಣೆಗಳ ದಾಖಲೆಗಳನ್ನು ಮತ್ತು ಚಾಮರಾಜನಗರ ಜಿಲ್ಲೆಯ ಜಿಲ್ಲಾಧಿಕಾರಿಗಳ ವರದಿಯನ್ನು ರಾಜ್ಯ ಸರ್ಕಾರವು ಪರಿಶೀಲಿಸಿದ ತರುವಾಯ ಸಾರ್ವಜನಿಕ ರಸ್ತೆಯ/ಓಣಿಯ/ಗಲ್ಲಿಯ/ದಾರಿಯ/ಸರ್ಕಾರಿ ಕಟ್ಟೆಯ ಅಂಥ ಭಾಗದಲ್ಲಿನ ಅಥವಾ ಅದರ ಮೇಲಣ/ಸಾರ್ವಜನಿಕ ಹಾಗೂ ವ್ಯಕ್ತಿಗಳ ಎಲ್ಲ ಹಕ್ಕುಗಳು ಕೊನೆಗೊಳ್ಳತಕ್ಕದೆಂದು ಈ ಮೂಲಕ ಘೋಷಿಸಿದೆ.

ಅನುಸೂಚಿ

ರಸ್ತೆಯ ಭಾಗವು ಇರುವ ಗ್ರಾಮ	ಅಂಕಹಳ್ಳಿ
ತಾಲ್ಲೂಕು	ಗುಂಡ್ಲುಪೇಟೆ
ಜಿಲ್ಲೆ	ಚಾಮರಾಜನಗರ
ರಸ್ತೆಯ ಭಾಗದ ವರ್ಣನೆ	ಸರ್ವೆ ನಂ. 125, ಸರ್ಕಾರಿ ಕಟ್ಟೆ 0.20 ಗುಂಟೆ
ರಸ್ತೆಯ ಭಾಗದ ಸರಿಸುಮಾರು ವಿಸ್ತೀರ್ಣ	0.20 ಗುಂಟೆ
ಎಲ್ಲೆಗಳು	
ಪೂರ್ವ	ಸಿದ್ದಯ್ಯ ಬಿನ್ ಸಿದ್ದಯ್ಯ ರವರ ಜಮೀನು
ಪಶ್ಚಿಮ	ಶಾಂತಮಲ್ಲಪ್ಪ ಬಿನ್ ಬಸಪ್ಪನವರ ಜಮೀನು
ಉತ್ತರ	ಸಿದ್ದನಾಯ್ಕರ ಜಮೀನು
ದಕ್ಷಿಣ	ಮಾದಯ್ಯ ಬಿನ್ ಮಾದಯ್ಯರವರ ಜಮೀನು

PR. 332
SC. 20

ಕರ್ನಾಟಕ ರಾಜ್ಯಪಾಲರ ಆಜ್ಞಾನುಸಾರ ಮತ್ತು ಅವರ ಹೆಸರಿನಲ್ಲಿ,

ಉದಯ ಆರ್. ನಾಯಕ್

ಪೀಠಾಧಿಕಾರಿ,

ಕಂದಾಯ ಇಲಾಖೆ.(ಭೂ.ಮಂ–2)

ನಗರಾಭಿವೃದ್ಧಿ ಸಚಿವಾಲಯ

ಅಧಿಕೃತ ಜ್ಞಾಪನ

ಸಂಖ್ಯೆ: ನಅಇ 40 ಇಎಂಸಿ 2016, ಬೆಂಗಳೂರು ದಿನಾಂಕ:04–04–2016.

ದಿನಾಂಕ: 01–01–2016ಕ್ಕೆ ಇರುವಂತೆ ಕರ್ನಾಟಕ ಪೌರಾಡಳಿತ ಸೇವೆಯ ಪೌರಾಯುಕ್ತರು ಶ್ರೇಣಿ–2 ವೃಂದದ ಅಧಿಕಾರಿಗಳ ತಾತ್ಕಾಲಿಕ ಜೇಷ್ಠತಾ ಪಟ್ಟಿಯನ್ನು ಇದರೊಂದಿಗೆ ಲಗತ್ತಿಸಿದೆ. ಸದರಿ ಜೇಷ್ಠತಾ ಪಟ್ಟಿಯಲ್ಲಿ ತೋರಿಸಲಾದ ಜೇಷ್ಠತೆ, ಹೆಸರು ಜನ್ಮ ದಿನಾಂಕ, ಸೇವೆಗೆ ಸೇರಿದ ದಿನಾಂಕ ಹಾಗೂ ಪೌರಾಯುಕ್ತರು ಶ್ರೇಣಿ–2 ವೃಂದಕ್ಕೆ ಪದೋನ್ನತಿ ಹೊಂದಿದ ದಿನಾಂಕ ಸೇರಿದಂತೆ ಮುಂತಾದ ವಿವರಗಳಲ್ಲಿ ನ್ಯೂನತೆ ಅಥವಾ ದೋಷಗಳು ಉಂಟಾಗಿದ್ದರೆ ಅಥವಾ ಜೇಷ್ಠತಾ ಪಟ್ಟಿಯಿಂದ ಕೈಬಿಡಲಾಗಿದ್ದರೆ ಅಂತಹ ನ್ಯೂನತೆ/ದೋಷಗಳ ಬಗ್ಗೆ ಸಮರ್ಥನೀಯ ಹಾಗೂ ಪೂರಕ ದಾಖಲೆಗಳೊಂದಿಗೆ ತಾತ್ಕಾಲಿಕ ಜೇಷ್ಠತಾ ಪಟ್ಟಿಯನ್ನು ಪ್ರಚುರಪಡಿಸಿದ ದಿನಾಂಕದಿಂದ 15 ದಿನಗಳ ಒಳಗಾಗಿ ತಪ್ಪದೇ ಕಾರ್ಯದರ್ಶಿಗಳು (ನಗರಸಭೆ ಮತ್ತು ಅಭಿವೃದ್ಧಿ ಪ್ರಾಧಿಕಾರ) ನಗರಾಭಿವೃದ್ಧಿ ಇಲಾಖೆ. 4ನೇ ಮಹಡಿ, ವಿಕಾಸಸೌಧ, ಬೆಂಗಳೂರು ಇವರಿಗೆ ಆಕ್ಷೇಪಣೆಗಳನ್ನು ಸಲ್ಲಿಸಬಹುದಾಗಿದೆ. ನಿಗಧಿತ ಅವಧಿಯ ನಂತರ ಬರುವ ಆಕ್ಷೇಪಣೆಗಳನ್ನು ಪರಿಗಣಿಸಲಾಗುವುದಿಲ್ಲ ಎಂದು ಈ ಮೂಲಕ ತಿಳಿಯಪಡಿಸಿದೆ.

ಸಿದ್ದಿಕ್ ಪಾಷ

ಸರ್ಕಾರದ ಅಧೀನ ಕಾರ್ಯದರ್ಶಿ,

ನಗರಾಭಿವೃದ್ದಿ ಇಲಾಖೆ.

ಅನುಬಂಧ–1

ದಿನಾಂಕ: 01–01–2016 ರಲ್ಲಿರುವಂತೆ ಪೌರಾಯುಕ್ತರು ಶ್ರೇಣಿ–2 (ಕೆ.ಎಂ.ಎ.ಎಸ್ ವೃಂದ) ಅಧಿಕಾರಿಗಳ ತಾತ್ಕಾಲಿಕ ಜೇಷ್ಠತಾ ಪಟ್ಟಿ

ಕ್ರಮ ಸಂಖ್ಯೆ	ಹೆಸರು ಶ್ರೀಯುತರು	ಜನ್ಮ ದಿನಾಂಕ	ಪೌರಾಯುಕ್ತರು ಶ್ರೇಣಿ–2 ವೃಂದಕ್ಕೆ ಮುಂಬಡ್ತಿ ಪಡೆದ ದಿನಾಂಕ	ನೈಜ್ಯವಾಗಿ ಬಡ್ತಿಗೆ ಅರ್ಹರಾದ ದಿನಾಂಕ	ಷರಾ
1	ಈಶ್ವರಪ್ಪ	09.09.1930	20.11.1973	20.11.1973	ನಿವೃತ್ತಿ
2	ಗುಲಾಂ ಅಹ್ಮದ್	16.12.1921	20.11.1973	20.11.1973	ನಿವೃತ್ತಿ
3	ಮಹ್ಮದ್ ಅಮೀದ್‌ಅಲಿ	26.05.1933	22.01.1975	22.01.1975	ನಿವೃತ್ತಿ
4	ಮೊಹಿನ್ ಅಲಿ	01.03.1934	01.02.1977	01.02.1977	ನಿವೃತ್ತಿ
5	ಹೆಚ್. ರುದ್ರಪ್ಪ	03.03.1922	17.03.1977	17.03.1977	ನಿವೃತ್ತಿ
6	ಎಂ. ಮುನಿಯಪ್ಪ	01.06.1922	15.04.1977	15.04.1977	ನಿವೃತ್ತಿ
7	ಬಸವಣ್ಣೆಪ್ಪ.ಎಂ	25.12.1920	08.02.1985	08.02.1985	ನಿವೃತ್ತಿ
8	ಮುನೀರ್ ಅಹ್ಮದ್	06.07.1933	08.02.1985	08.02.1985	ನಿವೃತ್ತಿ
9	ಅಣ್ಣಾರಾವ್ ಪಾಟೀಲ್	16.08.1930	11.02.1985	11.02.1985	ನಿವೃತ್ತಿ
10	ಡಿ.ಹೆಚ್.ಮುಲ್ಲಾ	02.12.1934	11.02.1985	11.02.1985	ನಿವೃತ್ತಿ
11	ಜಗನ್ನಾಥ್ ರಾವ್	19.12.1930	11.02.1985	11.02.1985	ನಿವೃತ್ತಿ
12	ಸೈಯದ್ ಮುನೀರ್ ಅಹ್ಮದ್	02.05.1934	11.02.1985	11.02.1985	ನಿವೃತ್ತಿ
13	ರಾಮರಾವ್	07.07.1933	13.02.1985	13.02.1985	ನಿವೃತ್ತಿ
14	ಎಸ್. ಗೋಪಾಲ್	18.06.1942	14.08.1990	14.08.1990	ನಿವೃತ್ತಿ
15	ಎ.ಎನ್.ಹವಾಲ್ದಾರ್	17.08.1940	14.08.1990	14.08.1990	ನಿವೃತ್ತಿ
16	ಬಿ.ಸಂಗಪ್ಪ	09.03.1941	14.08.1990	14.08.1990	ನಿವೃತ್ತಿ
17	ಟಿ. ರಂಗಪ್ಪ	03.09.1936	14.08.1990	14.08.1990	ನಿವೃತ್ತಿ
18	ಎನ್. ಬಾಲಕೃಷ್ಣ	02.06.1953	12.02.1985	12.02.1985	ನಿವೃತ್ತಿ
19	ಎಸ್. ಪಾಣಲಿಂಗಶಿವಸಾಲಿ	08.10.1953	30.05.1986	30.05.1986	ನಿವೃತ್ತಿ
20	ಕೃಷ್ಣಪ್ಪ ಪೂಜಾರ್	12.03.1950	30.05.1986	30.05.1986	ನಿವೃತ್ತಿ
21	ಟಿ.ಎನ್. ದುಮಾಲೆ	02.10.1940	14.08.1990	14.08.1990	ನಿವೃತ್ತಿ
22	ಎಸ್.ಟಿ. ರುದ್ರಮುನಿಯಪ್ಪ	12.09.1945	30.05.1986	30.05.1986	ನಿವೃತ್ತಿ
23	ಪಿ. ಚಂದ್ರಪ್ಪ	10.12.1948	30.05.1986	30.05.1986	ನಿವೃತ್ತಿ
24	ಜಿ. ಯಲ್ಲಪ್ಪನ್	01.04.1938	14.08.1990	14.08.1990	ನಿವೃತ್ತಿ
25	ಎ.ಡಿ. ಜೈನ್	25.02.1955	14.08.1990	14.08.1990	ನಿವೃತ್ತಿ
26	ಅಬ್ದುಲ್ ಖಯ್ಯೂಂ	31.03.1951	14.08.1990	14.08.1990	ನಿವೃತ್ತಿ
27	ಎನ್.ಎಸ್. ಚನ್ನಪ್ಪಗೌಡ	13.03.1956	14.08.1990	14.08.1990	ನಿವೃತ್ತಿ
28	ಎಲ್. ಸೊಣ್ಣೇಗೌಡ	08.07.1952	14.08.1990	14.08.1990	ನಿವೃತ್ತಿ
29	ಎಲ್.ಕೆ. ಬೀರೇಗೌಡ	01.03.1950	14.08.1990	14.08.1990	ನಿವೃತ್ತಿ
30	ಹೆಚ್.ಎಸ್. ಪ್ರಸನ್ನಕುಮಾರ್	21.08.1952	14.08.1990	14.08.1990	ನಿವೃತ್ತಿ
31	ಎಸ್. ಗುರುಲಿಂಗಪ್ಪ	06.07.1952	14.08.1990	14.08.1990	ನಿಧನ ಹೊಂದಿರುತ್ತಾರೆ
32	ಎಸ್. ಹನುಮಂತಪ್ಪ	09.08.1952	14.08.1990	14.08.1990	ಕಡ್ಡಾಯ ನಿವೃತ್ತಿಗೊಳಿಸಿದೆ
33	ಚೌಧರಿ ಗುಲಾಮ್ ಮೆಹಬೂಬ್	20.04.1957	14.08.1990	14.08.1990	ಪೌರಾಯುಕ್ತರು ಶ್ರೇಣಿ–1ಕ್ಕೆ ಮುಂಬಡ್ತಿ ಹೊಂದಿರುತ್ತಾರೆ

ಕ್ರಮ ಸಂಖ್ಯೆ	ಹೆಸರು ಶ್ರೀಯುತರು	ಜನ್ಮ ದಿನಾಂಕ	ಪೌರಾಯುಕ್ತರು ಶ್ರೇಣಿ–2 ವೃಂದಕ್ಕೆ ಮುಂಬಡ್ತಿ ಪಡೆದ ದಿನಾಂಕ	ನೈಜ್ಯವಾಗಿ ಬಡ್ತಿಗೆ ಅರ್ಹರಾದ ದಿನಾಂಕ	ಷರಾ
34	ಎಸ್.ಪಿ.ಮುಧೋಳ್	01.06.1952	14.08.1990	14.08.1990	ನಿವೃತ್ತಿ ಹೊಂದಿರುತ್ತಾರೆ
35	ಸೈಯದ್ ಜಯೀರುದ್ದೀನ್	28.05.1949	14.08.1990	14.08.1990	ನಿವೃತ್ತಿ
36	ವೈ. ಪರಮೇಶ್ವರಪ್ಪ	10.11.1930	20.04.1994	20.04.1994	ನಿವೃತ್ತಿ
37	ಬಿ. ಜಯಣ್ಣ	06.05.1951	20.04.1994	20.04.1994	ನಿವೃತ್ತಿ
38	ಕೆ.ಎಂ. ಧರ್ಮಪ್ಪ	28.11.1951	20.04.1994	20.04.1994	ನಿವೃತ್ತಿಗೊಳಿಸಲಾಗಿದೆ.
39	ಯು.ಎಸ್. ಅಶ್ವಥ್ ನಾರಾಯಣಗೌಡ	05.05.1953	20.04.1994	20.04.1994	ನಿವೃತ್ತಿ
40	ಮಹ್ಮದ್ ಸೈಯದ್ ಅಪ್ಜಲ್	05.09.1951	20.04.1994	20.04.1994	ನಿವೃತ್ತಿ
41	ಪಿ.ಜಿ. ರಮೇಶ್	21.01.1956	27.05.1996	27.05.1996	ನಿವೃತ್ತಿ
42	ಸಿ.ಜಿ. ಸುಪ್ರಸನ್ನ	22.06.1959	27.05.1996	27.05.1996	ಪೌರಾಯುಕ್ತರು ಶ್ರೇಣಿ–1ಕ್ಕೆ ಮುಂಬಡ್ತಿ ಹೊಂದಿರುತ್ತಾರೆ
43	ಬಿ.ಹೆಚ್. ನಾರಾಯಣಪ್ಪ	01.06.1960	27.05.1996	27.05.1996	ಪೌರಾಯುಕ್ತರು ಶ್ರೇಣಿ–1ಕ್ಕೆ ಮುಂಬಡ್ತಿ ಹೊಂದಿರುತ್ತಾರೆ
44	ರಾಯ್ಕರ್ ಆನಂದ ಸುಬ್ಬರಾವ್	01.06.1953	08.01.1998	08.01.1998	ನಿವೃತ್ತಿ
45	ಹೆಚ್.ಎಂ. ಸಿದ್ದು	14.02.1945	27.05.1996	27.05.1996	ನಿವೃತ್ತಿ
46	ಡಿ.ಬಸಪ್ಪ	10.01.1950	20.01.1994	20.01.1994	ನಿವೃತ್ತಿ
47	ಕೆ.ಎಂ. ರಾಮಪ್ಪ	20.05.1950	20.01.1994	20.01.1994	ನಿವೃತ್ತಿ
48	ಶೇಖ್ ಇಬ್ರಾಹಿಂ	04.06.1948	20.01.1994	20.01.1994	ನಿವೃತ್ತಿ
49	ನಜರುತುಲ್ಲಾ ಷರೀಫ್	03.05.1955	20.01.1994	20.01.1994	ನಿವೃತ್ತಿ
50	ಶಿವಪುತ್ರಪ್ಪ ರಾಮಪ್ಪ ಗಾರವಾಡ	07.08.1955	27.05.1996	27.05.1996	ನಿವೃತ್ತಿ
51	ಇ.ಗೋವಿಂದಯ್ಯ	01.06.1960	27.05.1996	27.05.1996	ನಿಧನ ಹೊಂದಿರುತ್ತಾರೆ
52	ಹೆಚ್.ಎಂ. ಉದಯಶಂಕರ್	23.03.1954	20.01.1994	20.01.1994	ನಿವೃತ್ತಿ
53	ಆರ್. ಧರ್ಮನಾಯಕ್	01.07.1943	20.01.1994	20.01.1994	ನಿವೃತ್ತಿ
54	ಗೋವಿಂದಯ್ಯ	01.01.1952	20.01.1994	20.01.1994	ನಿಧನ ಹೊಂದಿರುತ್ತಾರೆ
55	ಎಂ.ಎಸ್.ಬಾಟೆ	23.06.1941	14.08.1990	14.08.1990	ನಿವೃತ್ತಿ
56	ಅಬ್ದುಲ್ ರಸೂಲ್	01.05.1944	27.05.1996	27.05.1996	ನಿವೃತ್ತಿ
57	ಸೈಯದ್ ಇಕ್ಬಾಲ್ ಹಾಷ್ಮಿ	06.12.1940	14.08.1990	14.08.1990	ನಿವೃತ್ತಿ
58	ರಾಮಾಚಾರ್	08.05.1944	14.08.1990	14.08.1990	ನಿವೃತ್ತಿ
59	ಮಹ್ಮದ್ ಅಬ್ಬಾಸ್	24.05.1944	14.08.1990	14.08.1990	ನಿವೃತ್ತಿ
60	ಜಗದೀಶ್ ಚಂದ್ರನಾಡಗೌಡ	02.01.1941	14.08.1990	14.08.1990	ನಿವೃತ್ತಿ
61	ಜಲಾಬುದ್ದೀನ್	05.10.1941	14.08.1990	14.08.1990	ನಿವೃತ್ತಿ
62	ಸಲೀಂ ಅಹ್ಮದ್	02.02.1941	27.05.1996	27.05.1996	ನಿವೃತ್ತಿ
63	ಶೇಖ್ ಇಬ್ರಾಹಿಂ	09.11.1940	14.08.1990	14.08.1990	ನಿವೃತ್ತಿ
64	ಕೃಷ್ಣಾಚಾರ್. ಬಿ.	29.10.1940	27.05.1996	27.05.1996	ನಿವೃತ್ತಿ
65	ಅಬ್ದುಲ್ ಖಯ್ಯೂಂ	13.04.1940	27.05.1996	27.05.1996	ನಿವೃತ್ತಿ
66	ಎನ್. ನರಸಯ್ಯ	05.11.1940	27.05.1996	27.05.1996	ನಿವೃತ್ತಿ
67	ಮಹಬೂಬ್ ಅಲಿ	18.12.1942	27.05.1996	27.05.1996	ನಿವೃತ್ತಿ
68	ಮೊಹಮದ್ ಹುಸೇನ್	30.03.1945	27.05.1996	27.05.1996	ನಿವೃತ್ತಿ

ಕ್ರಮ ಸಂಖ್ಯೆ	ಹೆಸರು ಶ್ರೀಯುತರು	ಜನ್ಮ ದಿನಾಂಕ	ಪೌರಾಯುಕ್ತರು ಶ್ರೇಣಿ–2 ವೃಂದಕ್ಕೆ ಮುಂಬಡ್ತಿ ಪಡೆದ ದಿನಾಂಕ	ನೈಜ್ಯವಾಗಿ ಬಡ್ತಿಗೆ ಅರ್ಹರಾದ ದಿನಾಂಕ	ಷರಾ
69	ಅಬ್ದುಲ್ ಲತೀಫ್	01.04.1949	27.05.1996	27.05.1996	ನಿವೃತ್ತಿ
70	ಎಂ.ಜಿ. ವನಕುದ್ರೆ	01.03.1945	08.01.1998	08.01.1998	ನಿವೃತ್ತಿ
71	ಆರ್.ಡಿ. ಫಿರೋಜಿ	04.02.1945	08.01.1998	08.01.1998	ನಿವೃತ್ತಿ
72	ಟಿ.ಸಿ. ಅಂಕೇಗೌಡ	15.04.1950	27.05.1996	27.05.1996	ನಿವೃತ್ತಿ
73	ವಿ.ವಿ. ವಸ್ತ್ರದ	13.03.1950	27.05.1996	27.05.1996	ನಿವೃತ್ತಿ
74	ಕೆ.ಎಂ. ಚೌಧರಿ	13.12.1952	27.05.1996	27.05.1996	ನಿವೃತ್ತಿ
75	ಎಂ.ಎ. ಬೇಗ್	18.08.1956	27.05.1996	27.05.1996	ಪೌರಾಯುಕ್ತರು ಶ್ರೇಣಿ–1ಕ್ಕೆ ಮುಂಬಡ್ತಿ ಹೊಂದಿರುತ್ತಾರೆ
76	ಎಸ್. ಸಿದ್ದರಾಯಮಯ್ಯ	30.08.1955	27.05.1996	27.05.1996	ನಿವೃತ್ತಿ
77	ಬಿ.ಸಿ. ಪೂಜಾರಿ	02.03.1956	27.05.1996	27.05.1996	ಪೌರಾಯುಕ್ತರು ಶ್ರೇಣಿ–1ಕ್ಕೆ ಮುಂಬಡ್ತಿ ಹೊಂದಿರುತ್ತಾರೆ
78	ಎಸ್. ಬಸವರಾಜು	26.03.1952	27.05.1996	27.05.1996	ನಿವೃತ್ತಿ
79	ಡಿ.ಎಲ್. ನಾರಾಯಣ್	29.11.1954	27.05.1996	27.05.1996	ನಿವೃತ್ತಿ
80	ಗೋವಿಂದರಾಜು	12.07.1949	27.05.1996	27.05.1996	ನಿಧನ
81	ಹೆಚ್.ಎಂ. ಗೋವಿಂದರೆಡ್ಡಿ	05.04.1951	27.05.1996	27.05.1996	ಮರಣ ಹೊಂದಿರುತ್ತಾರೆ
82	ಶಿವಣ್ಣ	16.04.1950	27.05.1996	27.05.1996	ನಿವೃತ್ತಿ
83	ಚನ್ನಮುಲ ಲಕ್ಷ್ಮಣರಾವ್	20.05.1953	27.05.1996	27.05.1996	ನಿವೃತ್ತಿ
84	ಎನ್. ರೇಣುಕಾ	06.09.1953	27.05.1996	27.05.1996	ನಿಧನ ಹೊಂದಿರುತ್ತಾರೆ
85	ಎಸ್. ಸದಾಶಿವಪ್ಪ	19.02.1952	27.05.1996	27.05.1996	ನಿವೃತ್ತಿ
86	ಎಸ್.ಹೆಚ್. ಚೌಧರಿ	01.06.1956	27.05.1996	27.05.1996	ನಿಧನ ಹೊಂದಿರುತ್ತಾರೆ
87	ವಿ.ಟಿ. ಬಂಟನೂರು	01.05.1949	27.05.1996	27.05.1996	ನಿವೃತ್ತಿ
88	ಎಂ. ರಾಮಚಂದ್ರ	01.03.1952	27.05.1996	27.05.1996	ನಿವೃತ್ತಿ
89	ಆರ್. ಜಿ. ಬಿರಾದಾರ್	01.06.1951	08.01.1998	08.01.1998	ನಿವೃತ್ತಿ
90	ಎಸ್. ಸಣ್ಣಪ್ಪ	05.10.1944	08.01.1998	08.01.1998	ನಿಧನ ಹೊಂದಿರುತ್ತಾರೆ
91	ಹಾಸಿಂ ಬಿನ್ ಅಲಿ	08.11.1942	08.01.1998	08.01.1998	ನಿವೃತ್ತಿ
92	ಎಂ. ಮಲ್ಲಯ್ಯ	15.03.1954	08.01.1998	08.01.1998	ಸ್ವಯಂ ನಿವೃತ್ತಿ
93	ಎ.ಹೆಚ್. ಗುರುಮೂರ್ತಿ	15.05.1949	08.01.1998	08.01.1998	ನಿವೃತ್ತಿ
94	ಚಿಕ್ಕಣ್ಣ	05.04.1955	08.01.1998	08.01.1998	ನಿವೃತ್ತಿ
95	ಸಿ.ಕೆ. ದಶವಂತ್	01.06.1949	17.09.1998	17.09.1998	ನಿವೃತ್ತಿ
96	ಎಸ್. ಶೇಖರಪ್ಪ	04.09.1952	17.09.1998	17.09.1998	ನಿವೃತ್ತಿ
97	ಕೆಂಪಹನುಮಯ್ಯ	30.06.1951	17.09.1998	17.09.1998	ನಿವೃತ್ತಿ
98	ಚಿಕ್ಕವೆಂಕಟಪ್ಪ	09.08.1952	17.09.1998	17.09.1998	ಸ್ವಯಂ ನಿವೃತ್ತಿ
99	ಟಿ. ಜಯಣ್ಣ	06.12.1951	17.09.1998	17.09.1998	ನಿವೃತ್ತಿ
100	ಮಹೇಂದ್ರಕುಮಾರ್	19.05.1965	14.12.2001	14.12.2001	ಪೌರಾಯುಕ್ತರು ಶ್ರೇಣಿ–1ಕ್ಕೆ ಮುಂಬಡ್ತಿ ಹೊಂದಿರುತ್ತಾರೆ
101	ಎಂ.ವಿ.ಸುಧಾ	13.09.1969	14.12.2001	14.12.2001	ಪೌರಾಯುಕ್ತರು ಶ್ರೇಣಿ–1ಕ್ಕೆ ಮುಂಬಡ್ತಿ ಹೊಂದಿರುತ್ತಾರೆ

ಕ್ರಮ ಸಂಖ್ಯೆ	ಹೆಸರು ಶ್ರೀಯುತರು	ಜನ್ಮ ದಿನಾಂಕ	ಪೌರಾಯುಕ್ತರು ಶ್ರೇಣಿ–2 ವೃಂದಕ್ಕೆ ಮುಂಬಡ್ತಿ ಪಡೆದ ದಿನಾಂಕ	ನೈಜ್ಯವಾಗಿ ಬಡ್ತಿಗೆ ಅರ್ಹರಾದ ದಿನಾಂಕ	ಷರಾ
102	ವೆಂಕಟೇಶ್ ಕಡಗದಕ್ಕೈ	01.12.1964	14.12.2001	14.12.2001	ಪೌರಾಯುಕ್ತರು ಶ್ರೇಣಿ–1ಕ್ಕೆ ಮುಂಬಡ್ತಿ ಹೊಂದಿರುತ್ತಾರೆ
103	ಸೈಯದಾ ನಿಲೋಫರ್ ಜಬೀನ್	02.06.1958	14.12.2001	14.12.2001	ನಿಧನ ಹೊಂದಿರುತ್ತಾರೆ
104	ಕೆ. ರಂಗಸ್ವಾಮಿ	18.07.1967	14.12.2001	14.12.2001	ಪೌರಾಯುಕ್ತರು ಶ್ರೇಣಿ–1ಕ್ಕೆ ಮುಂಬಡ್ತಿ ಹೊಂದಿರುತ್ತಾರೆ
105	ಎಂ. ತಿಪ್ಪೇಶ್	12.07.1956	14.12.2001	14.12.2001	ಪೌರಾಯುಕ್ತರು ಶ್ರೇಣಿ–1ಕ್ಕೆ ಮುಂಬಡ್ತಿ ಹೊಂದಿರುತ್ತಾರೆ
106	ಜಿ. ರಾಮದಾಸ್	01.06.1955	14.12.2001	14.12.2001	ನಿವೃತ್ತಿ
107	ಡಿ.ಹೆಚ್. ರಾಯ	20.05.1953	14.12.2001	14.12.2001	ನಿವೃತ್ತಿ
108	ಎ.ಆರ್.ಸೌದಾಗರ್	01.06.1950	14.12.2001	14.12.2001	ನಿವೃತ್ತಿ
109	ಎಸ್.ಬಿ. ಕಟ್ಟಿಮನಿ	06.06.1955	14.12.2001	14.12.2001	ನಿವೃತ್ತಿ
110	ಕೆ. ಆಲ್ಲೂರಯ್ಯ	01.05.1944	14.12.2001	14.12.2001	ನಿವೃತ್ತಿ
111	ಎಂ.ಬಿ. ಶೆಟ್ಟರ್	06.11.1947	14.12.2001	14.12.2001	ನಿವೃತ್ತಿ
112	ಎಸ್.ಎಂ. ಕಣವಿ	28.08.1946	14.12.2001	14.12.2001	ನಿವೃತ್ತಿ
113	ಎಂ. ಸುಗುಣ	07.04.1949	14.12.2001	14.12.2001	ನಿವೃತ್ತಿ
114	ಡಿ.ಆರ್. ನಾಯ್ಕ್	22.09.1948	14.12.2001	14.12.2001	ನಿವೃತ್ತಿ
115	ಎನ್. ನಂಜುಂಡಪ್ಪ	09.11.1947	28.09.2002	28.09.2002	ನಿವೃತ್ತಿ
116	ಮಲ್ಲಿಕಾರ್ಜುನ ನೂಲಾ	05.07.1947	28.09.2002	28.09.2002	ನಿವೃತ್ತಿ
117	ಎಂ. ದೇವರಾಜಪ್ಪ	04.02.1953	30.08.2004	30.08.2004	ನಿವೃತ್ತಿ
118	ಕೆ. ಕರುಪ್ಪನ್	01.04.1947	28.09.2002	28.09.2002	ನಿವೃತ್ತಿ
119	ಯರ‍್ರಪ್ಪ	02.10.1951	28.09.2002	28.09.2002	ನಿವೃತ್ತಿ
120	ಎ.ಎನ್. ಪೂಜಾರಿ	05.08.1950	28.09.2002	28.09.2002	ನಿವೃತ್ತಿ
121	ಆರ್.ಎನ್. ಶಾನಭಾಗ್	09.08.1952	28.09.2002	28.09.2002	ನಿವೃತ್ತಿ
122	ಎಸ್.ಬಿ. ಪಾಟೀಲ್	12.08.1945	28.09.2002	28.09.2002	ನಿವೃತ್ತಿ ಹೊಂದಿರುತ್ತಾರೆ
123	ಎಸ್.ಆರ್. ಮನಗೂಳಿ	18.09.1945	28.09.2002	28.09.2002	ನಿವೃತ್ತಿ
124	ಹೆಚ್.ಬಿ. ಬೆಳ್ಳಿಕಟ್ಟಿ	02.06.1951	28.09.2002	28.09.2002	ನಿವೃತ್ತಿ
125	ವಿ.ಸಿ. ಚಿನ್ನಪ್ಪಗೌಡರ್	20.05.1958	28.09.2002	28.09.2002	ಪೌರಾಯುಕ್ತರು ಶ್ರೇಣಿ–1ಕ್ಕೆ ಮುಂಬಡ್ತಿ ಹೊಂದಿರುತ್ತಾರೆ
126	ಶಿವಣ್ಣ ಜಿ ಗರಗ	20.05.1952	28.09.2002	28.09.2002	ನಿವೃತ್ತಿ
127	ಎಂ.ಕೆ.ಗಡಕರ್	01.06.1951	28.09.2002	28.09.2002	ನಿವೃತ್ತಿ
128	ಜೀವನ್‌ಕುಮಾರ್	20.10.1950	28.09.2002	28.09.2002	ನಿವೃತ್ತಿ
129	ಎಂ.ಎಸ್. ಹಿರೇಮಠ	05.08.1952	28.09.2002	28.09.2002	ಸ್ವಯಂ ನಿವೃತ್ತಿ
130	ಬಿ.ಎ. ಶಿಂಧೆ	12.12.1952	28.09.2002	28.09.2002	ನಿವೃತ್ತಿ
131	ಎಸ್.ಜಿ. ರಾಜಶೇಖರ್	22.07.1963	29.08.2003	29.08.2003	ಪೌರಾಯುಕ್ತರು ಶ್ರೇಣಿ–1ಕ್ಕೆ ಮುಂಬಡ್ತಿ ಹೊಂದಿರುತ್ತಾರೆ
132	ಪಿ.ತಂಗವೇಲುಶೆಟ್ಟಿ	03.03.1957	29.08.2003	29.08.2003	ಸ್ವಯಂ ನಿವೃತ್ತಿ

ಕ್ರಮ ಸಂಖ್ಯೆ	ಹೆಸರು ಶ್ರೀಯುತರು	ಜನ್ಮ ದಿನಾಂಕ	ಪೌರಾಯುಕ್ತರು ಶ್ರೇಣಿ–2 ವೃಂದಕ್ಕೆ ಮುಂಬಡ್ತಿ ಪಡೆದ ದಿನಾಂಕ	ನೈಜ್ಯವಾಗಿ ಬಡ್ತಿಗೆ ಅರ್ಹರಾದ ದಿನಾಂಕ	ಷರಾ
133	ವಿ.ಹೆಚ್.ಕೃಷ್ಣಮೂರ್ತಿ	17.05.1958	29.08.2003	29.08.2003	ಪೌರಾಯುಕ್ತರು ಶ್ರೇಣಿ–1ಕ್ಕೆ ಮುಂಬಡ್ತಿ ಹೊಂದಿರುತ್ತಾರೆ
134	ಪಿ.ಎಸ್. ಅಣ್ಣೆಗೇರಿ	05.07.1950	29.08.2003	29.08.2003	ನಿವೃತ್ತಿ
135	ಕೆ. ರಮಾನಂದ ಹೊಳ್ಳ	07.04.1947	29.08.2003	29.08.2003	ನಿವೃತ್ತಿ
136	ಹೆಚ್.ಎಸ್. ರುದ್ರೇಗೌಡ	01.04.1947	29.08.2003	29.08.2003	ನಿವೃತ್ತಿ
137	ಜಿ.ಎನ್.ಬಾರ್ಷಿ	30.07.1949	29.08.2003	29.08.2003	ನಿವೃತ್ತಿ
138	ಸ್ವಾಮಿ	12.11.1950	29.08.2003	29.08.2003	ನಿವೃತ್ತಿ
140	ಎಂ.ಕೆ. ನಲವಡಿ	12.06.1958	29.08.2003	29.08.2003	ಪೌರಾಯುಕ್ತರು ಶ್ರೇಣಿ–1ಕ್ಕೆ ಮುಂಬಡ್ತಿ ಹೊಂದಿರುತ್ತಾರೆ
141	ಸಿದ್ದರಾಜು	04.06.1952	29.08.2002	29.08.2002	ನಿವೃತ್ತಿ
142	ಎಸ್. ಪ್ರಭುದೇವ				ನಿವೃತ್ತಿ
143	ಕೆ.ರಾಮೇಗೌಡ	05.06.1949	30.08.2004	30.08.2004	ನಿಧನ ಹೊಂದಿರುತ್ತಾರೆ
144	ಬಿ.ಡಿ. ಬಸವರಾಜಪ್ಪ	16.04.1954	30.12.2006	30.12.2006	ನಿವೃತ್ತಿ
145	ವಿ. ಶಿವಕುಮಾರ್	22.12.1950	30.08.2004	30.08.2004	ನಿವೃತ್ತಿ
146	ಜಿ.ಹನುಮಂತಪ್ಪ	01.07.1953	30.08.2004	30.08.2004	ನಿವೃತ್ತಿ
147	ಎಂ.ಎನ್. ಶಿವನಂಜನೇಗೌಡ	04.03.1951	30.08.2004	30.08.2004	ನಿವೃತ್ತಿ
148	ಎಲ್. ಮಂಜುನಾಥ್‌ಸ್ವಾಮಿ	03.04.1967	30.12.2006	30.12.2006	ದಿನಾಂಕ: 27.08.2010ರ ಆದೇಶ ಸಂಖ್ಯೆ: ನಅಇ 20 ಇಎಂಸಿ 2007 ರಲ್ಲಿ ಪೂರ್ವಾನ್ವಯವಾಗಿ ಪೌರಾಯುಕ್ತರು ಶ್ರೇಣಿ–2 ಕ್ಕೆ ಮುಂಬಡ್ತಿ ನೀಡಲಾಗಿದೆ
149	ಎಸ್. ಪ್ರಕಾಶ್	18.07.1953	30.08.2004	30.08.2004	ನಿವೃತ್ತಿ
150	ಎಸ್.ಎಸ್. ವೀರಕರ್		30.08.2004	30.08.2004	ನಿವೃತ್ತಿ
151	ವಿ.ಬಾಲಚಂದ್ರ	08.08.1956	30.08.2004	30.08.2004	ಪೌರಾಯುಕ್ತರು ಶ್ರೇಣಿ–1
152	ಕೆ.ಪಿ. ಕುಮಾರಸ್ವಾಮಿ	12.07.1949	25.01.2007	25.01.2007	ನಿವೃತ್ತಿ
153	ಕೆ.ಹೆಚ್. ಹಳ್ಳಳ್ಳೇರ್	01.01.1951	25.01.2007	25.01.2007	ನಿವೃತ್ತಿ
154	ಸಿ.ಡಿ. ದಳವಿ	01.05.1954	25.01.2007	25.01.2007	ನಿವೃತ್ತಿ
155	ಎ.ಡಿ. ರೇವಣಕರ್	11.09.1951	25.01.2007	25.01.2007	ನಿವೃತ್ತಿ
156	ಬಿ. ಬಸಪ್ಪ	23.02.1973	29.12.2009	29.12.2009	ಪೌರಾಯುಕ್ತರು ಶ್ರೇಣಿ–1
157	ಚಂದ್ರಶೇಖರ್ ಬಿ.ಎನ್	05.07.1974	29.12.2009	29.12.2009	ಪೌರಾಯುಕ್ತರು ಶ್ರೇಣಿ–1
158	ವೀರೇಂದ್ರ ಕುಂದಗೋಳ್	08.08.1974	29.12.2009	29.12.2009	ಪೌರಾಯುಕ್ತರು ಶ್ರೇಣಿ–1
159	ಬಿ.ಎಮ್. ಅಶ್ವಿನಿ	10.01.1973	29.12.2009	29.12.2009	ಪೌರಾಯುಕ್ತರು ಶ್ರೇಣಿ–1
160	ಕೆ. ಕವಿತ	09.09.1974	29.12.2009	29.12.2009	ಪೌರಾಯುಕ್ತರು ಶ್ರೇಣಿ–1
161	ನಿಂಗಪ್ಪ ಹೆಚ್. ಕುಮ್ಮಣ್ಣನವರ್	08.05.1964	29.12.2009	29.12.2009	ಪೌರಾಯುಕ್ತರು ಶ್ರೇಣಿ–1
162	ಮೂಕಪ್ಪ ಕರೀಭೀಮಣ್ಣನವರ್	15.07.1963	29.12.2009	29.12.2009	ಪೌರಾಯುಕ್ತರು ಶ್ರೇಣಿ–1
163	ವಿ. ಮುನಿಶಾಮಪ್ಪ	08.04.1962	29.12.2009	29.12.2009	ಪೌರಾಯುಕ್ತರು ಶ್ರೇಣಿ–1
164	ಬಿ.ಕೆ. ಶ್ರೀನಿವಾಸಮೂರ್ತಿ	16.08.1969	29.12.2009	29.12.2009	ಪೌರಾಯುಕ್ತರು ಶ್ರೇಣಿ–2

ಕ್ರಮ ಸಂಖ್ಯೆ	ಹೆಸರು ಶ್ರೀಯುತರು	ಜನ್ಮ ದಿನಾಂಕ	ಪೌರಾಯುಕ್ತರು ಶ್ರೇಣಿ–2 ವೃಂದಕ್ಕೆ ಮುಂಬಡ್ತಿ ಪಡೆದ ದಿನಾಂಕ	ನೈಜ್ಯವಾಗಿ ಬಡ್ತಿಗೆ ಅರ್ಹರಾದ ದಿನಾಂಕ	ಷರಾ
165	ಪಿ. ಜಯಮಾಲ	06.12.1976	29.12.2009	29.12.2009	ಪೌರಾಯುಕ್ತರು ಶ್ರೇಣಿ–1
166	ಸಿ. ರಾಜು	14.06.1970	29.12.2009	29.12.2009	ಪೌರಾಯುಕ್ತರು ಶ್ರೇಣಿ–1
167	ವಿ.ಕೆ. ರಮಾಮಣಿ	14.08.1976	29.12.2009	29.12.2009	ಪೌರಾಯುಕ್ತರು ಶ್ರೇಣಿ–1
168	ಬಿ.ಟಿ. ರಂಗಸ್ವಾಮಿ	15.04.1972	29.12.2009	29.12.2009	ಪೌರಾಯುಕ್ತರು ಶ್ರೇಣಿ–1
169	ಎಂ.ವಿ. ತುಷಾರಮಣಿ	14.07.1976	29.12.2009	29.12.2009	ಪೌರಾಯುಕ್ತರು ಶ್ರೇಣಿ–1
170	ಆಶಾದ್ ಉರ್ ರೆಹಮಾನ್ ಷರೀಫ್	04.03.1977	29.12.2009	29.12.2009	ಪೌರಾಯುಕ್ತರು ಶ್ರೇಣಿ–1
171	ಎನ್. ಮಹಂತೇಶ್	02.06.1978	29.12.2009	29.12.2009	ಪೌರಾಯುಕ್ತರು ಶ್ರೇಣಿ–1
172	ಆರ್. ಶಾಲಿನಿ	24.02.1979	08.01.2010	08.01.2010	ಪೌರಾಯುಕ್ತರು ಶ್ರೇಣಿ–1
173	ಸಿ.ಆರ್. ರಂಗಸ್ವಾಮಿ	01.06.1956	10.07.2012	10.07.2012	ಪೌರಾಯುಕ್ತರು ಶ್ರೇಣಿ–2
174	ಶಂಕರಪ್ಪ ಎಫ್.ಟಿ	07.03.1955	10.07.2012	10.07.2012	ಪೌರಾಯುಕ್ತರು ಶ್ರೇಣಿ–2
175	ವಿ. ರಮೇಶ	27.07.1966	10.07.2012	10.07.2012	ಪೌರಾಯುಕ್ತರು ಶ್ರೇಣಿ–2
176	ಎಂ.ಎ. ಬಾಲಚಂದ್ರ	29.10.1957	10.07.2012	10.07.2012	ಪೌರಾಯುಕ್ತರು ಶ್ರೇಣಿ–2
177	ಕೊಪ್ರೇಶಾಚಾರ್	08.01.1954	10.07.2012	10.07.2012	ಪೌರಾಯುಕ್ತರು ಶ್ರೇಣಿ–2
178	ಮಹ್ಮದ್ ಅರೀಫುದೀನ್	22.05.1958	10.07.2012	10.07.2012	ಪೌರಾಯುಕ್ತರು ಶ್ರೇಣಿ–2
179	ಆರ್.ವಿ. ಜತ್ತಣ್ಣ	22.05.1959	10.07.2012	10.07.2012	ಪೌರಾಯುಕ್ತರು ಶ್ರೇಣಿ–2
180	ಚನ್ನೇಗೌಡ	20.06.1956	10.07.2012	10.07.2012	ದಿನಾಂಕ: 18.01.2016 ರ ಆದೇಶ ಸಂಖ್ಯೆ: ನಅಇ 193 ಟಿಎಂಇ 2012 ರಲ್ಲಿ ಪೂರ್ವಾನ್ವಯವಾಗಿ ಪೌರಾಯುಕ್ತರು ಶ್ರೇಣಿ–2 ವೃಂದಕ್ಕೆ ಮುಂಬಡ್ತಿ ನೀಡಲಾಗಿದೆ.
181	ರವೀಂದ್ರ ಮಲ್ಲಾಪುರ	08.07.1963	10.07.2012	10.07.2012	ಪೌರಾಯುಕ್ತರು ಶ್ರೇಣಿ–2
182	ಶಾಂತಶೆಟ್ಟಿ	15.08.1952	30.08.2012	30.08.2012	ನಿವೃತ್ತಿ ಹೊಂದಿರುತ್ತಾರೆ
183	ಚಿಕ್ಕನಂಜಯ್ಯ	01.06.1957	30.03.2015	30.03.2015	ಪೌರಾಯುಕ್ತರು ಶ್ರೇಣಿ–2
184	ಎಸ್. ರಾಜಮ್ಮ	15.05.1955	30.03.2015	30.03.2015	ನಿವೃತ್ತಿ ಹೊಂದಿರುತ್ತಾರೆ
185	ನರಸಿಂಹಮೂರ್ತಿ. ಕೆ	03.06.1965	30.03.2015	30.03.2015	ಪೌರಾಯುಕ್ತರು ಶ್ರೇಣಿ–2
186	ಮಾಯಣ್ಣಗೌಡ. ಕೆ	07.12.1967	30.03.2015	30.03.2015	ಪೌರಾಯುಕ್ತರು ಶ್ರೇಣಿ–2
187	ರುದ್ರಮುನಿ ಬಿ.ಕೆ.	10.03.1968	30.03.2015	30.03.2015	ಪೌರಾಯುಕ್ತರು ಶ್ರೇಣಿ–2
188	ಟಿ.ಎನ್. ನರಸಿಂಹಮೂರ್ತಿ	29.01.1981	30.03.2015	30.03.2015	ಪೌರಾಯುಕ್ತರು ಶ್ರೇಣಿ–2
189	ಹೇಮಂತ್ ಶರಣ್. ಜೆ	30.04.1983	30.03.2015	30.03.2015	ಪೌರಾಯುಕ್ತರು ಶ್ರೇಣಿ–2
190	ಪಲ್ಲವಿ, ಕೆ.ಆರ್	01.05.1985	30.03.2015	30.03.2015	ಪೌರಾಯುಕ್ತರು ಶ್ರೇಣಿ–2
191	ರೇಣುಕಾ	01.06.1983	30.03.2015	30.03.2015	ಪೌರಾಯುಕ್ತರು ಶ್ರೇಣಿ–2
192	ಸೋಮಶೇಖರ್, ಎಂ.ಎಸ್	01.07.1980	30.03.2015	30.03.2015	ಪೌರಾಯುಕ್ತರು ಶ್ರೇಣಿ–2
193	ವಿಜಯ ಮೆಕ್ಕಳಕಿ	01.06.1986	30.03.2015	30.03.2015	ಪೌರಾಯುಕ್ತರು ಶ್ರೇಣಿ–2
194	ಶಿರಿನ್ ನಧಾಪ್	06.07.1983	30.03.2015	30.03.2015	ಪೌರಾಯುಕ್ತರು ಶ್ರೇಣಿ–2
195	ರೇಣುಕಾ, ಎಂ.	10.03.1984	30.03.2015	30.03.2015	ಪೌರಾಯುಕ್ತರು ಶ್ರೇಣಿ–2
196	ರಮೇಶ್, ಬಿ.ಎಸ್	20.01.1976	30.03.2015	30.03.2015	ಪೌರಾಯುಕ್ತರು ಶ್ರೇಣಿ–2
197	ಶುಭ, ಬಿ	30.05.1986	30.03.2015	30.03.2015	ಪೌರಾಯುಕ್ತರು ಶ್ರೇಣಿ–2

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ಸಿದ್ದಿಕ್ ಪಾಷ

ಸರ್ಕಾರದ ಅಧೀನ ಕಾರ್ಯದರ್ಶಿ,

ನಗರಾಭಿವೃದ್ಧಿ ಇಲಾಖೆ.

ನಗರಾಭಿವೃದ್ಧಿ ಸಚಿವಾಲಯ

ಅಧಿಸೂಚನೆ

ಸಂಖ್ಯೆ: ನಅಇ 35 ಬೆಮಪ್ರಾ 2016, ಬೆಂಗಳೂರು ದಿನಾಂಕ: 31–03–2016.

ಕರ್ನಾಟಕ ನಗರ ಮತ್ತು ಗ್ರಾಮಾಂತರ ಯೋಜನಾ ಕಾಯ್ದೆ 1961ರ ಕಲಂ 5 ರಡಿಯಲ್ಲಿ ಪ್ರದತ್ತವಾದ ಅಧಿಕಾರವನ್ನು ಚಲಾಯಿಸಿ ಕರ್ನಾಟಕ ಸರ್ಕಾರವು ಬಾಗಲಕೋಟೆ ಜಿಲ್ಲೆ, ಹುನಗುಂದ ತಾಲ್ಲೂಕು ಇಲಕಲ್ಲ ಪಟ್ಟಣಕ್ಕೆ ವಿಸ್ತರಿಸಲಾದ ಹೆಚ್ಚುವರಿ ಸ್ಥಳೀಯ ಯೋಜನಾ ಪ್ರದೇಶ ಕ್ಷೇತ್ರದ ಹಾಲಿ ಭೂ ಉಪಯೋಗವನ್ನು ಗುರುತಿಸಲು ದಿನಾಂಕ: 01.05.2015 ರಿಂದ ಜಾರಿಗೆ ಬರುವಂತೆ ನಿರ್ಧರಿಸಿ ಈ ಮೂಲಕ ಘೋಷಿಸಲಾಗಿದೆ.

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ಕರ್ನಾಟಕ ರಾಜ್ಯಪಾಲರ ಆದೇಶನುಸಾರ ಮತ್ತು ಅವರ ಹೆಸರಿನಲ್ಲಿ,
ನಾಗರಾಜ
ಸರ್ಕಾರದ ಅಧೀನ ಕಾರ್ಯದರ್ಶಿ,
ನಗರಾಭಿವೃದ್ದಿ ಇಲಾಖೆ.

HOME SECRETARIAT

NOTIFICATION

No:HD:31:POP:2016, Bengaluru Dated: 17-03-2016.

In exercise of the powers conferred by clause (s) of section 2 of the Code of Criminal Procedure, 1973 (Central Act 2 of 1974), and in partial modification of earlier notification issued in this behalf, the Government of Karnataka, hereby declare that with effect from the date of publication of this notification in the Official Gazette, the areas and places specified in column (3) of the schedule below, shall cease to be within the jurisdiction of the police station specified in column (4) thereof and the said areas and places shall be included in the police station specified in column (2) thereof, in respect of offences pertaining to women and children specified below:-

SCHEDULE

Name of the Unit/Sub-Division/Police Cricle	Name of the Police Station in which the areas and places specified in column (3) shall be included	Name of the areas and places	Name of Police Station from whose jurisdiction the areas and places mentioned in column No. (3) Shall be excluded
(1)	(2)	(3)	(4)
Bidar District, Bhalki Sub Division, Bhalki Rural Circle	Women Police Station, Bidar	(1) Tajalapur (2) Marjapur (Taj) (3) Waldaddi (4) Talghat (5) Agrahar (6) Meeragunj (7) Mamankeri (8) Ola Koti	Bidar Town Police Station
		(9) Aliyabad (10) Nizampr (11) Kolar (K) (12) Kolar (B) (13) Hajjargi	New Town Police Station
		(14) Shahapur Village	Market Police Station
		(15) Gunalli (16) Gornalli (17) Chitta (18) Amalapur (19) Chitta Wadi	Gandhi Gunj Police Station

(1)	(2)	(3)	(4)
		(20) Chikpet (21) Hamilapur (22) Gadagi (23) Solpur (24) Gumma (25) Rasoolabad (26) Ashtoor (27) Kamthana (28) Sikindrapur (29) Bakchowdi (30) Bellura (31) Zmisthanpur (32) Imamabad (33) Malkapur (34) Sultanpur (35) Kuttabad (36) Mirzapur (T) (37) Ayaspur (38) Yadalapur (39) Ghodampalli	Bidar Rural Police Station
			Entire Jurisdiction of Bidar Town Muncipal Limits

The Women Police Station specified in column (2) shall be responsible for investigation of the offences under,-

1) The Children Act, 1960 ·(Central No.60 of 1960)
2) The Immoral Traffice (Prevention) Act, 1986
3) The Juvenile Justice (Care and Protection of Children) Act, 2000
4) The Dowry Prohibition Act 1961
5) The Protection of Children from Sexual Offences Act. 2012
6) The Indecent Representation of Women (Prohibition) Act, 1986
7) The Commission of Sati (Prevention) Act, 1987
8) The Prohibition of Child Marriage Act, 2006 and Offences under sections 302,304 (B), 307, 312 to 318, 326 (A), 341 to 348, 354, 357, 358, 363 to 373, 376 to 376 (D), 493 to 498 (A) and 509 of the Indian Penal Code 1860 which are committed against women or as the case may be, children and any other cases of atrocities on women including attacks and assaults.
9) The Protection of Women from domestic violence Act, 2005. (Act, No. 43 of 2005)
10) The Karnataka Devadasis (prohibition of dedication) Act, 1982 (Karnataka Act 1 of 1984).

by Order and in the name of the Governor of Karnataka

B.N.Devaraj

Under Secretary to Government (I/C)

Home Department

(Police Expenditure)

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ಆರೋಗ್ಯ ಮತ್ತು ಕುಟುಂಬ ಕಲ್ಯಾಣ ಸಚಿವಾಲಯ

ಅಧಿಸೂಚನೆ

ಸಂಖ್ಯೆ: ಆಕುಕ 171 ಐಎಂಎಂ 2015 ಬೆಂಗಳೂರು, ದಿನಾಂಕ: 01-03-2016.

ಭಾರತೀಯ ಸಂವಿಧಾನದ ಅನುಚ್ಛೇದ 371 (ಜೆ)ಯ ಅನುಷ್ಠಾನಕ್ಕೆ ಸಂಬಂಧಿಸಿದಂತೆ ಹೊರಡಿಸಿರುವ ಕರ್ನಾಟಕ ಸಾರ್ವಜನಿಕ ಉದ್ಯೋಗ (ಹೈದ್ರಾಬಾದ್-ಕರ್ನಾಟಕ ಪ್ರದೇಶಕ್ಕೆ ನೇಮಕಾತಿಯಲ್ಲಿ ಮೀಸಲಾತಿ) (ಸ್ಥಳೀಯ ವೃಂದಗಳ ರಚನೆ ಹಂಚಿಕೆ ಮತ್ತು ವ್ಯಕ್ತಿಗಳ ವರ್ಗಾವಣೆ) ನಿಯಮಗಳು 2013ರ ಸರ್ಕಾರದ ಅಧಿಸೂಚನೆ ಸಂಖ್ಯೆ:1 ಕ್ರಮಾಂಕ ಡಿಪಿಎಆರ್ 43 ಹೆಚ್.ಕೆ.ಸಿ. 2013, ದಿನಾಂಕ: 29-01-2014ರನ್ವಯ ನಿಯಮ 3(2)(ಸಿ)ರಲ್ಲಿ ವ್ಯಾಖ್ಯಾನಿಸಿದಂತೆ, ಸರ್ಕಾರದ ಅಧಿಸೂಚನೆ ಸಂಖ್ಯೆ: ಆಕುಕ 65 ಐಎಂಎಂ 2015 ದಿನಾಂಕ: 24-01-2015ರ ಅನುಬಂಧ 1 ಮತ್ತು 2 ಹಾಗೂ ಅಧಿಸೂಚನೆ ದಿನಾಂಕ: 01-03-2016 ರಲ್ಲಿ ಪ್ರಕಟಿಸಲಾದ ಔಷಧ ನಿಯಂತ್ರಣ ಇಲಾಖೆಯ ಬೋಧಕೇತರ ಹಾಗೂ ಬೋಧಕ ವೃಂದಗಳಲ್ಲಿನ ಪ್ರಾದೇಶಿಕ ಸ್ಥಳೀಯ ವೃಂದ ಹಾಗೂ ರಾಜ್ಯ ಮಟ್ಟದ ಸ್ಥಳೀಯ ವೃಂದಗಳನ್ನು ವೃಂದ ನಿರ್ವಹಣಾ ಹಿತದೃಷ್ಟಿಯಿಂದ ಒಗ್ಗೂಡಿಸಿ, ರಾಜ್ಯವ್ಯಾಪ್ತಿ ಸ್ಥಳೀಯ ವೃಂದವನ್ನು ರಚಿಸಲಾಗಿದೆ.

"ರಾಜ್ಯವ್ಯಾಪ್ತಿ ಸ್ಥಳೀಯ ವೃಂದ" ರಚನೆ ನಂತರ ಲಭ್ಯವಾಗುವ ಹುದ್ದೆಗಳನ್ನು ಅನುಬಂಧ-1 ಮತ್ತು 2 ರಲ್ಲಿ ಪ್ರಕಟಿಸಲಾಗಿದೆ.

ಈ ಆದೇಶವನ್ನು ಸಿಬ್ಬಂದಿ ಮತ್ತು ಆಡಳಿತ ಸುಧಾರಣಾ ಇಲಾಖೆ (ಹೈದ್ರಾಬಾದ್-ಕರ್ನಾಟಕ ವಿಶೇಷ ಕೋಶ) ಟಿಪ್ಪಣಿ ಸಂಖ್ಯೆ:ಸಿಆಸುಇ 53 ಹೈಕಉ 2014, ದಿನಾಂಕ: 18-02-2016ರ ಸಹಮತಿ ಮೇರೆಗೆ ಹೊರಡಿಸಲಾಗಿದೆ.

ಕರ್ನಾಟಕ ರಾಜ್ಯಪಾಲರ ಆಜ್ಞಾನುಸಾರ ಮತ್ತು ಅವರ ಹೆಸರಿನಲ್ಲಿ,
ಬಿ.ಕಮಲಮ್ಮ
ಸರ್ಕಾರದ ಅಧೀನ ಕಾರ್ಯದರ್ಶಿ
ಆರೋಗ್ಯ ಮತ್ತು ಕುಟುಂಬ ಕಲ್ಯಾಣ ಇಲಾಖೆ.
(ಭಾ.ವೈ.ಪ ಮತ್ತು ಸಮನ್ವಯ)

ಸರ್ಕಾರದ ಅಧಿಸೂಚನೆ ಸಂಖ್ಯೆ: ಆಕುಕ 171 ಐಎಂಎಂ 2015, ದಿನಾಂಕ: 01-03-2016 ಕ್ಕೆ ಅನುಬಂಧ-1 (ಗ್ರೂಪ್-ಎ, ಕಿರಿಯ ಶ್ರೇಣಿ, ಬಿ. ಸಿ ಮತ್ತು ಡಿ ಬೋಧಕೇತರ ವೃಂದ – ಔಷಧ ನಿಯಂತ್ರಣ ಇಲಾಖೆ.

ಕ್ರ ಸಂ	ವೃಂದ	ಹುದ್ದೆ	ವೇತನ ಶ್ರೇಣಿ (ರೂ.ಗಳಲ್ಲಿ)	ವೃಂದ ಮತ್ತು ನೇಮಕಾತಿ ನಿಯಮಗಳನ್ವಯ ಮಂಜೂರಾದ ವೃಂದ ಬಲ			ರಾಜ್ಯ ಮಟ್ಟದ ಕಛೇರಿಯಲ್ಲಿನ ವೃಂದ ಬಲ	ರಾಜ್ಯ ಮಟ್ಟದ ಸ್ಥಳೀಯ ವೃಂದ 8%	ಹೈ-ಕ ಪ್ರದೇಶ ವ್ಯಾಪ್ತಿಯ ಕಛೇರಿಗಳಲ್ಲಿನ ವೃಂದ ಬಲ	ಪ್ರಾದೇಶಿಕ ವ್ಯಾಪ್ತಿ ಸ್ಥಳೀಯ ವೃಂದ 75%/80%/85%	ರಾಜ್ಯ ವ್ಯಾಪ್ತಿ ಸ್ಥಳೀಯ ವೃಂದ (9+11)	ರಾಜ್ಯ ವ್ಯಾಪ್ತಿ ಸ್ಥಳೀಯ ವೃಂದದಲ್ಲಿ ನೇರ ನೇಮಕಾತಿ ಹಾಗೂ ಮುಂಬಡ್ತಿಗೆ ಗುರುತಿಸಲಾದ ಹುದ್ದೆಗಳು			ಉಳಿದ ಮೂಲ ವೃಂದ (5-15)
				ಮೂಲ ವೃಂದ	ನೇರ ನೇಮ ಕಾತಿ	ಮುಂಬಡ್ತಿ						ನೇರ ನೇಮಕಾತಿ	ಮುಂಬಡ್ತಿ	ಒಟ್ಟು	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
1	ಗ್ರೂಪ್-ಎ	ಔಷಧ ನಿಯಂತ್ರಕರು	48900-63600	1	–	1	ಮೀಸಲಾತಿ ಅನ್ವಯಿಸುವುದಿಲ್ಲ								1
2	ಗ್ರೂಪ್-ಎ	ಅಪರ ಔಷಧ ನಿಯಂತ್ರಕರು	40050-56550	1	–	1	ಮೀಸಲಾತಿ ಅನ್ವಯಿಸುವುದಿಲ್ಲ								1
3	ಗ್ರೂಪ್-ಎ	ಉಪ ಔಷಧ ನಿಯಂತ್ರಕರು	36300-53850	13	–	13	ಮೀಸಲಾತಿ ಅನ್ವಯಿಸುವುದಿಲ್ಲ								13

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
4	ಗ್ರೂಪ್–ಎ	ಸದಸ್ಯ ಕಾರ್ಯದರ್ಶಿ, ಪರೀಕ್ಷಾ ಪ್ರಾಧಿಕಾರ ಮಂಡಳಿ	36300–53850	1	–	1	ಉಪ ಔಷಧ ನಿಯಂತ್ರಕರ ನಿಯುಕ್ತಿ – ಮೀಸಲಾತಿ ಅನ್ವಯಿಸುವುದಿಲ್ಲ								1
5	ಗ್ರೂಪ್–ಎ	ಚೀಫ್ ಸೈಂಟಿಫಿಕ್ ಆಫೀಸರ್, ಔಷಧ ಪರೀಕ್ಷಾ ಪ್ರಯೋಗಾಲಯ	36300–53850	4	–	4	ಮೀಸಲಾತಿ ಅನ್ವಯಿಸುವುದಿಲ್ಲ								4
6	ಗ್ರೂಪ್–ಎ	ಸಹಾಯಕ ಔಷಧ ನಿಯಂತ್ರಕರು	28100–50100	60	–	60	17	2	10	8	10	–	10	10	50
7	ಗ್ರೂಪ್–ಎ	ಸೈಂಟಿಫಿಕ್ ಆಫೀಸರ್	28100–50100	19	–	19	13	2	6	5	7	–	7	7	12
8	ಗ್ರೂಪ್–ಬಿ	ಔಷಧ ಪರಿವೀಕ್ಷಕರು	22800–43200	112	112	–	38	4	17	13	17	17	–	17	95
9	ಗ್ರೂಪ್–ಬಿ	ಜೂನಿಯರ್ ಸೈಂಟಿಫಿಕ್ ಆಫೀಸರ್	22800–43200	113	76	37	82	7	31	24	31	21	10	31	82
10	ಗ್ರೂಪ್–ಎ	ಪಶುವೈದ್ಯರು	26000–47700	1	ನಿಯೋಜನೆ		ಮೀಸಲಾತಿ ಅನ್ವಯಿಸುವುದಿಲ್ಲ								
11	ಗ್ರೂಪ್–ಬಿ	ಪತ್ರಾಂಕಿತ ಸಹಾಯಕರು	21600–40050	6	–	6	5	1	1	–	1	–	1	1	5
12	ಗ್ರೂಪ್–ಬಿ	ಲೆಕ್ಕಾಧೀಕ್ಷಕರು	21600–40050	1	ನಿಯೋಜನೆ		ಮೀಸಲಾತಿ ಅನ್ವಯಿಸುವುದಿಲ್ಲ								
13	ಗ್ರೂಪ್–ಸಿ	ಅಧೀಕ್ಷಕರು	20000–36300	33	–	33	17	2	6	5	7	–	7	7	26
14	ಗ್ರೂಪ್–ಸಿ	ಕಿರಿಯ ಅಭಿಯಂತರರು	17650–32000	4	–	–	3	1	1	–	1	–	–	1	3
15	ಗ್ರೂಪ್–ಸಿ	ಸಹಾಯಕ ಸಾಂಖ್ಯಿಕ ಅಧಿಕಾರಿ	17650–32000	1	ನಿಯೋಜನೆ		ಮೀಸಲಾತಿ ಅನ್ವಯಿಸುವುದಿಲ್ಲ								
16	ಗ್ರೂಪ್–ಸಿ	ಪ್ರಯೋಗ ಶಾಲಾ ಪರ್ಯವೇಕ್ಷಕರು	17650–32000	18	9	9	12	1	6	5	6	3	3	6	12
17	ಗ್ರೂಪ್–ಸಿ	ಪ್ರಯೋಗಶಾಲಾ ತಂತ್ರಜ್ಞರು (ಔಷಧ)	16000–29600	28	14	14	22	2	6	5	7	4	3	7	21
18	ಗ್ರೂಪ್–ಸಿ	ಕಂಪ್ಯೂಟರ್ ಆಪರೇಟರ್	14550–26700	15	ನಿಯೋಜನೆ		6	1	7	6	7	ನಿಯೋಜನೆ		7	8
19	ಗ್ರೂಪ್–ಸಿ	ಲೇಖಾಪಾಲರು	14550–26700	4	ನಿಯೋಜನೆ		4	1	–	–	1	ನಿಯೋಜನೆ		1	3
20	ಗ್ರೂಪ್–ಸಿ	ಉಗ್ರಾಣ ಪಾಲಕರು	14550–26700	7	ಪ್ರಯೋಗಶಾಲಾ ತಂತ್ರಜ್ಞರ ನಿಯುಕ್ತಿ		5	1	2	1	2	ಪ್ರಯೋಗಶಾಲಾ ತಂತ್ರಜ್ಞರ ನಿಯುಕ್ತಿ		2	5
21	ಗ್ರೂಪ್–ಸಿ	ಪರೀಕ್ಷಕರು (ಜಾಹೀರಾತು)	14550–26700	2	ಪ್ರಯೋಗಶಾಲಾ ತಂತ್ರಜ್ಞರ ನಿಯುಕ್ತಿ		2	1	–	–	1	ಪ್ರಯೋಗಶಾಲಾ ತಂತ್ರಜ್ಞರ ನಿಯುಕ್ತಿ		1	1
22	ಗ್ರೂಪ್–ಸಿ	ಪ್ರಥಮ ದರ್ಜೆ ಸಹಾಯಕರು	14550–26700	67	34	33	41	4	11	9	13	7	6	13	54
23	ಗ್ರೂಪ್–ಸಿ	ಅಭಿಲೇಖಾಪಾಲರು	14550–26700	1	ಪ್ರಥಮ ದರ್ಜೆ ಸಹಾಯಕರ ನಿಯುಕ್ತಿ–ಮೀಸಲಾತಿ ಅನ್ವಯಿಸುವುದಿಲ್ಲ.										
24	ಗ್ರೂಪ್–ಸಿ	ನಗದು ಗುಮಾಸ್ತರು	14550–26700	1	ಪ್ರಥಮ ದರ್ಜೆ ಸಹಾಯಕರ ನಿಯುಕ್ತಿ–ಮೀಸಲಾತಿ ಅನ್ವಯಿಸುವುದಿಲ್ಲ.										1

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
25	ಗ್ರೂಪ್–ಸಿ	ಗ್ರಂಥಪಾಲಕರು	14550–26700	5	ನಿಯೋಜನೆ		4	1	1	–	1	ನಿಯೋಜನೆ		1	4
26	ಗ್ರೂಪ್–ಸಿ	ಶೀಘ್ರಲಿಪಿಗಾರರು	14550–26700	5	3	2	5	1	–	–	1	1	–	1	4
27	ಗ್ರೂಪ್–ಸಿ	ಪ್ರಯೋಗಶಾಲಾ ತಂತ್ರಜ್ಞರು	14550–26700	10	10	–	10	1	–	–	1	1	–	1	9
28	ಗ್ರೂಪ್–ಸಿ	ಹಿರಿಯ ಬೆರಳಚ್ಚುಗಾರರು	14550–26700	4	–	4	4	1	–	–	1	–	1	1	3
29	ಗ್ರೂಪ್–ಸಿ	ಹಿರಿಯ ವಾಹನ ಚಾಲಕರು	14550–26700	1	–	1	ಮೀಸಲಾತಿ ಅನ್ವಯಿಸುವುದಿಲ್ಲ								
30	ಗ್ರೂಪ್–ಸಿ	ಪ್ರಾಣಿಗೃಹ ಪರ್ಯವೇಕ್ಷಕರು	12500–24000	2	ನಿಯೋಜನೆ		2	1	–	–	1	ನಿಯೋಜನೆ		1	1
31	ಗ್ರೂಪ್–ಸಿ	ಬೆರಳಚ್ಚುಗಾರರು	11600–21000	44	44	–	20	2	6	5	7	7	–	7	37
32	ಗ್ರೂಪ್–ಸಿ	ದ್ವಿತೀಯ ದರ್ಜೆ ಸಹಾಯಕರು	11600–21000	46	31	15	30	3	9	8	11	7	4	11	35
33	ಗ್ರೂಪ್–ಸಿ	ವಾಹನ ಚಾಲಕರು	11600–21000	7	–	7	7	1	–	–	1	–	1	1	6
34	ಗ್ರೂಪ್–ಡಿ	ಪ್ರಯೋಗಶಾಲಾ ಪರಿಚಾರಕರು/ಪ್ರಾಣಿ ಪರಿಚಾರಕರು	11000–19000	56	–	56	44	4	12	11	15	–	15	15	41
35	ಗ್ರೂಪ್–ಡಿ	ಪ್ರಾಣಿಗೃಹ ಪರಿಚಾರಕರು	9600–14550	1	ನಿಯುಕ್ತಿ		ಮೀಸಲಾತಿ ಅನ್ವಯಿಸುವುದಿಲ್ಲ								1
36	ಗ್ರೂಪ್–ಡಿ	ಉಗ್ರಾಣ ಪರಿಚಾರಕರು/ಸೈಕಲ್ ಆರ್ಡರ್ಲಿ / ಹೋಂ ಆರ್ಡರ್ಲಿ/ಜವಾನರು/ಸೇವಕರು/ಪ್ಯೂನ್ ಕಂ ವಾಚರ್/ವಾಚ್ ಮನ್/ ಸ್ವೀಪರ್/ವಾಚ್ ಮನ್ ಕಂ ಸ್ವೀಪರ್	9600–14550	52	52	–	22	2	6	5	7	7	–	7	45
37	ಗ್ರೂಪ್–ಡಿ	ಗಾರ್ಡನರ್	9600–14550	2	ನಿಯುಕ್ತಿ		2	1	–	–	1	ನಿಯುಕ್ತಿ		1	1

ಬಿ.ಕಮಲಮ್ಮ
ಸರ್ಕಾರದ ಅಧೀನ ಕಾರ್ಯದರ್ಶಿ
ಆರೋಗ್ಯ ಮತ್ತು ಕುಟುಂಬ ಕಲ್ಯಾಣ ಇಲಾಖೆ. (ಭಾ.ವೈ.ಪ ಮತ್ತು ಸಮನ್ವಯ)

ಸರ್ಕಾರದ ಅಧಿಸೂಚನೆ ಸಂಖ್ಯೆ: ಆಕುಕ 171 ಐಎಂಎಂ 2015, ದಿನಾಂಕ: 01–03–2016 ಕ್ಕೆ ಅನುಬಂಧ–2

ಕ್ರ. ಸಂ	ವೃಂದ	ಹುದ್ದೆ	ವೇತನ ಶ್ರೇಣಿ (ರೂ.ಗಳಲ್ಲಿ) with grade pay (as per AICTE Pay Scale)	ವೃಂದ ಮತ್ತು ನೇಮಕಾತಿ ನಿಯಮಗಳನ್ವಯ ಮಂಜೂರಾದ ವೃಂದ ಬಲ			ರಾಜ್ಯ ಮಟ್ಟದ ಕಛೇರಿಯಲ್ಲಿನ ವೃಂದ ಬಲ	ರಾಜ್ಯ ಮಟ್ಟದ ಸ್ಥಳೀಯ ವೃಂದ 8%	ಹೈ–ಕ ಪ್ರದೇಶ ವ್ಯಾಪ್ತಿಯ ಕಛೇರಿಗಳಲ್ಲಿನ ವೃಂದ ಬಲ	ಪ್ರಾದೇಶಿಕ ವ್ಯಾಪ್ತಿ ಸ್ಥಳೀಯ ವೃಂದ 75%/80%/85%	ರಾಜ್ಯ ವ್ಯಾಪ್ತಿ ಸ್ಥಳೀಯ ವೃಂದ (9+11)	ರಾಜ್ಯ ವ್ಯಾಪ್ತಿ ಸ್ಥಳೀಯ ವೃಂದದಲ್ಲಿ ನೇರ ನೇಮಕಾತಿ ಹಾಗೂ ಮುಂಬಡ್ತಿಗೆ ಗುರುತಿಸಲಾದ ಹುದ್ದೆಗಳು			ಉಳಿದ ಮೂಲ ವೃಂದ (5–15)
				ಮೂಲ ವೃಂದ	ನೇರ ನೇಮ ಕಾತಿ	ಮುಂಬಡ್ತಿ						ನೇರ ನೇಮಕಾತಿ	ಮುಂಬಡ್ತಿ	ಒಟ್ಟು	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
1	ಗ್ರೂಪ್–ಎ	ಪ್ರಾಂಶುಪಾಲರು	37400–67000	1	ಪ್ರಾಧ್ಯಾಪಕರ ನಿಯುಕ್ತಿ – ಮೀಸಲಾತಿ ಅನ್ವಯಿಸುವುದಿಲ್ಲ										1
2	ಗ್ರೂಪ್–ಎ	ಪ್ರಾಧ್ಯಾಪಕರು (ಫಾರ್ಮಕಾಗ್ನಸಿ)	37400–67000	1	–	1	ಮೀಸಲಾತಿ ಅನ್ವಯಿಸುವುದಿಲ್ಲ								1
3	ಗ್ರೂಪ್–ಎ	ಪ್ರಾಧ್ಯಾಪಕರು (ಫಾರ್ಮಸ್ಯೂಟಿಕ್ಸ್)	37400–67000	2	–	2	ಮೀಸಲಾತಿ ಅನ್ವಯಿಸುವುದಿಲ್ಲ								2
4	ಗ್ರೂಪ್–ಎ	ಪ್ರಾಧ್ಯಾಪಕರು (ಫಾರ್ಮಕಾಲಜಿ)	37400–67000	1	–	1	ಮೀಸಲಾತಿ ಅನ್ವಯಿಸುವುದಿಲ್ಲ								1
5	ಗ್ರೂಪ್–ಎ	ಪ್ರಾಧ್ಯಾಪಕರು (ಫಾರ್ಮಸ್ಯೂಟಿಕಲ್ ಕೆಮಿಸ್ಟ್ರಿ)	37400–67000	2	–	2	ಮೀಸಲಾತಿ ಅನ್ವಯಿಸುವುದಿಲ್ಲ								2
6	ಗ್ರೂಪ್–ಎ	ಸಹ ಪ್ರಾಧ್ಯಾಪಕರು (ಫಾರ್ಮಕಾಗ್ನಸಿ)	37400–67000	1	–	1	ಮೀಸಲಾತಿ ಅನ್ವಯಿಸುವುದಿಲ್ಲ								1
7	ಗ್ರೂಪ್–ಎ	ಪ್ರಾಧ್ಯಾಪಕರು (ಫಾರ್ಮಸ್ಯೂಟಿಕ್ಸ್)	37400–67000	3	–	3	ಮೀಸಲಾತಿ ಅನ್ವಯಿಸುವುದಿಲ್ಲ								3
8	ಗ್ರೂಪ್–ಎ	ಪ್ರಾಧ್ಯಾಪಕರು (ಫಾರ್ಮಕಾಲಜಿ)	37400–67000	1	–	1	ಮೀಸಲಾತಿ ಅನ್ವಯಿಸುವುದಿಲ್ಲ								1
9	ಗ್ರೂಪ್–ಎ	ಸಹ ಪ್ರಾಧ್ಯಾಪಕರು (ಫಾರ್ಮಸ್ಯೂಟಿಕಲ್ ಕೆಮಿಸ್ಟ್ರಿ)	37400–67000	3	–	3	ಮೀಸಲಾತಿ ಅನ್ವಯಿಸುವುದಿಲ್ಲ								3
10	ಗ್ರೂಪ್–ಬಿ	ಸಹಾಯಕ ಪ್ರಾಧ್ಯಾಪಕರು (ಉಪನ್ಯಾಸಕರು) (ಫಾರ್ಮಕಾಗ್ನಸಿ)	15600–39100	3	3	–	3	1	–	–	1	1	–	1	2
11	ಗ್ರೂಪ್–ಬಿ	ಸಹಾಯಕ ಪ್ರಾಧ್ಯಾಪಕರು (ಉಪನ್ಯಾಸಕರು) (ಫಾರ್ಮಸ್ಯೂಟಿಕ್ಸ್)	15600–39100	6	6	–	6	1	–	–	1	1	–	1	5
12	ಗ್ರೂಪ್–ಬಿ	ಸಹಾಯಕ ಪ್ರಾಧ್ಯಾಪಕರು (ಉಪನ್ಯಾಸಕರು) (ಫಾರ್ಮಕಾಲಜಿ)	15600–39100	5	5	–	5	1	–	–	1	1	–	1	4

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
13	ಗ್ರೂಪ್–ಬಿ	ಪ್ರಾಧ್ಯಾಪಕರು (ಫಾರ್ಮಸ್ಯೂಟಿಕಲ್ ಕೆಮಿಸ್ಟ್ರಿ)	15600–39100	6	6	–	6	1	–	–	1	1	–	1	5
14	ಗ್ರೂಪ್–ಬಿ	ಸಹಾಯಕ ಪ್ರಾಧ್ಯಾಪಕರು (ಉಪನ್ಯಾಸಕರು) (ಗಣಿತ)	15600–39100	1	ನಿಯೋಜನೆ – ಮೀಸಲಾತಿ ಅನ್ವಯಿಸುವುದಿಲ್ಲ										1
15	ಗ್ರೂಪ್–ಬಿ	ಸಹಾಯಕ ಪ್ರಾಧ್ಯಾಪಕರು (ಉಪನ್ಯಾಸಕರು) (ರಸಾಯನಶಾಸ್ತ್ರ)	15600–39100	1	ನಿಯೋಜನೆ – ಮೀಸಲಾತಿ ಅನ್ವಯಿಸುವುದಿಲ್ಲ										1

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ಬಿ.ಕಮಲಮ್ಮ
ಸರ್ಕಾರದ ಅಧೀನ ಕಾರ್ಯದರ್ಶಿ
ಆರೋಗ್ಯ ಮತ್ತು ಕುಟುಂಬ ಕಲ್ಯಾಣ ಇಲಾಖೆ.
(ಭಾ.ವೈ.ಪ ಮತ್ತು ಸಮನ್ವಯ)

ಆರೋಗ್ಯ ಮತ್ತು ಕುಟುಂಬ ಕಲ್ಯಾಣ ಸಚಿವಾಲಯ

ತಿದ್ದುಪಡಿ

ಸಂಖ್ಯೆ: ಆಕುಕ 171 ಐಎಂಎಂ 2015 ಬೆಂಗಳೂರು, ದಿನಾಂಕ: 01–03–2016.

ಕರ್ನಾಟಕ ಸಾರ್ವಜನಿಕ ಉದ್ಯೋಗ (ಹೈದ್ರಾಬಾದ್–ಕರ್ನಾಟಕ ಪ್ರದೇಶಕ್ಕೆ ನೇಮಕಾತಿಯಲ್ಲಿ ಮೀಸಲಾತಿ) ಆದೇಶ, 2013ರಡಿಯಲ್ಲಿ ಔಷಧ ನಿಯಂತ್ರಣ ಇಲಾಖೆಯಲ್ಲಿನ ಬೋಧಕೇತರ ಮತ್ತು ಬೋಧಕ ವೃಂದಗಳಲ್ಲಿ ಹೈದ್ರಾಬಾದ್–ಕರ್ನಾಟಕ ಪ್ರದೇಶದವರಿಗಾಗಿ ಹುದ್ದೆಗಳನ್ನು ಗುರುತಿಸಿ, ಹೊರಡಿಸಿರುವ ಸರ್ಕಾರಿ ಅಧಿಸೂಚನೆ ಸಂಖ್ಯೆ:ಆಕುಕ 65 ಐಎಂಎಂ 2014, ದಿನಾಂಕ: 24–01–2015ರ ಅನುಬಂಧ–1 ಹಾಗೂ 2 ರಲ್ಲಿ ನಮೂದಿಸಲಾದ 'ರಾಜ್ಯವ್ಯಾಪ್ತಿ ಸ್ಥಳೀಯ ವೃಂದ' ಎಂಬುದನ್ನು 'ರಾಜ್ಯಮಟ್ಟದ ಸ್ಥಳೀಯ ವೃಂದ' ಎಂದು ತಿದ್ದಿ ಓದಿಕೊಳ್ಳತಕ್ಕದ್ದು.

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ಕರ್ನಾಟಕ ರಾಜ್ಯಪಾಲರ ಆಜ್ಞಾನುಸಾರ ಮತ್ತು ಅವರ ಹೆಸರಿನಲ್ಲಿ,
ಬಿ.ಕಮಲಮ್ಮ
ಸರ್ಕಾರದ ಅಧೀನ ಕಾರ್ಯದರ್ಶಿ
ಆರೋಗ್ಯ ಮತ್ತು ಕುಟುಂಬ ಕಲ್ಯಾಣ ಇಲಾಖೆ.
(ಭಾ.ವೈ.ಪ ಮತ್ತು ಸಮನ್ವಯ)

IIND ADDL.CHIEF METRO POLITAN MAGISTRATE BENGALURU CITY.

LIST OF THE SEIZED VEHICLE ARE LAYING IN BASAVANGUDI POLICE STATION BENGALURU CITY WHICH HAVE SEIZED UNDER NCR NUMBER.

Sl. NO	CR No Or LPT No	P.F. No	Reg. No	Vehicle Type	Chassis No	Engine No
01	LPT No. 3/15	3/15	KA-05-EM-1455	TVS VICTOR	1302F472580	N6302M527337
02	LPT No 4/15	4/15	KA-03-HG-7703	HONDA DIO	ME4J11DA8023557	JF11E4023561
03	LPT No 5/15	5/15	KA-04-EZ-9725	HONDA DIO	ME4JF114898042696	JF11E6120666
04	LPT No 7/15	7/15	KA-03-EP-7113	BAJAJ PULSAR	DHVBLF61882	DHGBLF60649
05	LPT No 8/15	8/15	KA-05-HL-5812	YAMAHA R 15	ME11CK901AB2005089	1CK1005084

Sl. NO	CR No Or LPT No	P.F. No	Reg. No	Vehicle Type	Chassis No	Engine No
06	LPT No 9/15	9/15	KA-05-EK-7467	YAMAHA	02H4TL535563	4TL535563
07	LPT No 10/15	10/15	AP-03-K-5932	BAJAJ CALIBER	DDFBKA01966	DDMBKA0415
08	LPT No 11/15	11/15	KA-53-J-7768 ORGINAL NO UP-16-Q-8942	HONDA DIO	ME4JF112H78049049	JF11E6056413
09	LPT No 12/15	12/15	KA-02-EL-1715	TVS VICTOR GL	MD625AF1041A45158	0F1A41124576
10	LPT No 13/15	13/15	TN-07-BH-2581	BAJAJ PULSAR-220	MD2DHDKZZTCB55005	DKGBTB53129
11	LPT No 14/15	14/15	KA-03-HE-6271	HONDA ACTIVA	ME4JC445E98070890	JC44E0071214
12	LPT No 15/15	15/15	KA-01-V-7660	TVS SCOOTY PEPET	MD626AG1232G15990	0G1G32014466
13	LPT No 16/15	16/15	HR-26-M-3526	KINETIC HONDA	NIFS139281	NIESL134738
14	LPT No 17/15	17/15	KA-02-HE-49 ORGINAL NO KA-51-U-6151	HERO HONDA SPLENDER PLUS	MBLHA10EJ9HF24220	HA10EA9H1F68657
15	LPT No 18/15	18/15	TN-07-AX-2165	HONDA ACTIVA	85HY85381294	JF08E55009
16	LPT No 19/15	19/15	-	HONDA DIO	ME4JFD18HB8145710	JF11E4145799
17	LPT No. 22/15	22/15	KA-02-Q-1233	SUZUKI SAMARAI	7503F498122	7503M540998
18	LPT No.30/15	24/15	KA-01-B-7837	TVS VICTOR	N3308F636539	N3308M634805
19	LPT No.35/15	25/14	KA-11-S-9637	BAJAJ DISCOVER	MD2DSJNZZRCE12634	JNGBRE44432
20	LPT No.36/15	26/15	KA-05-Y-5324	SUZUKI SAMARAI	7808F095461	7808M142844
21	LPT No.37/15	27/15	KA-07-E-2004 ORGINAL NO KA-05 EH-8571	KINETIC HONDA ZX ZOOM	NIFTM255177	NLEPM251266
22	LPT No.38/15	28/15	KA-05-HB-7754	BAJAJ PULSAR-150	MD2DHDHZZNCJ51900	DHGBNJ90131
23	LPT No.47/15	29/15	KA-05-HJ-3735	HONDA ACTIVA	ME4JC445G98166133	JC44E0166231
24	LPT No.49/15	31/15	KA-01-H-7407	BAJAJ CHETAK	-	E06DK427404
25	CR NO.374 / 09, U/S 379 IPC	113/11	KA-05-EV-8115	HERO HONDA SPLENDER PLUS	05B16C29258	05B15M27209
26	CR NO.05 / 10, U/S 379 IPC	86/13	KA-02-EF-9873	HONDA DIO	ME4J4F115J28000929	JF11E0000944
27	CR NO.37 / 12, U/S 380 IPC	129/12	KA-04-C-0120	BAJAJ PASSENGER A/R	MD24A24ZZPWC101919	AEMBPC16003
28	CR NO.114 /12, U/S 379 IPC	107/12	KA-05-HA-5274	HERO HONDA SPLENDER	07H16F28653	07H15E28865
29	CR NO.57 /13, U/S 379 IPC	136/13	KA-41-U-2631	TVS WEGO SCOOTER	MD62AG42B1K25483	0G4KB1218939

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IId Addl. Chief Metro Politan Magistrate
Bengaluru City.

ಗ್ರಾಮೀಣಾಭಿವೃದ್ಧಿ ಮತ್ತು ಪಂಚಾಯತ್ ರಾಜ್ ಸಚಿವಾಲಯ

ಅಧಿಸೂಚನೆ

ಸಂಖ್ಯೆ: ಗ್ರಾಅಪ 20 ಎಸ್‌ಜೆವೈ 2015 (ಪಿ1) ಬೆಂಗಳೂರು, ದಿನಾಂಕ: 14–03–2016.

ವಿಷಯ : ಎಸ್‌ಇಸಿಸಿ–2011 ರ ದತ್ತಾಂಶದಲ್ಲಿ ನಮೂದಿಸಿದಂತೆ ರಾಜ್ಯದ ಗ್ರಾಮೀಣ ಭಾಗದ "ಸಫಾಯಿ ಕರ್ಮಚಾರಿಗಳ" (Manual Scavengers) ಸಮೀಕ್ಷೆ ನಡೆಸುವ ಕುರಿತು.

ಉಲ್ಲೇಖ :
1. ಸಾಮಾಜಿಕ ನ್ಯಾಯ ಮತ್ತು ಸಬಲೀಕರಣ ಮಂತ್ರಾಲಯ, ನವದೆಹಲಿ, ಇವರ ಪತ್ರ ದಿನಾಂಕ: 04–08–2016.
2. ಸರ್ಕಾರದ ಅಧಿಸೂಚನೆ ಸಮಸಂಖ್ಯೆ ದಿನಾಂಕ: 27–02–2016.

ಉಲ್ಲೇಖಿತ (2)ರ ಅಧಿಸೂಚನೆಯಲ್ಲಿ ರಾಜ್ಯದ ಗ್ರಾಮೀಣ ಭಾಗದ "ಸಫಾಯಿ ಕರ್ಮಚಾರಿಗಳ" ಸಮೀಕ್ಷೆಯನ್ನು ಮುಖ್ಯ ಕಾರ್ಯನಿರ್ವಾಹಕ ಅಧಿಕಾರಿಗಳಿಂದ ದಿನಾಂಕ: 29–02–2016 ರಿಂದ 12–03–2016ರ ವರೆಗೆ ನಡೆಸಲು ಪ್ರಕಟಿಸಲಾಗಿತ್ತು.

ಆದರೆ, ಕೆಲವೊಂದು ಜಿಲ್ಲಾ ಪಂಚಾಯತಿಗಳ ಮುಖ್ಯ ಕಾರ್ಯನಿರ್ವಾಹಕ ಅಧಿಕಾರಿಗಳು ಸಮೀಕ್ಷೆಯನ್ನು ಪೂರ್ಣಗೊಳಿಸಲು ಅವಧಿ ವಿಸ್ತರಿಸಲು ಕೋರಿಕೆ ಸಲ್ಲಿಸಿರುತ್ತಾರೆ.

ರಾಜ್ಯದ ಗ್ರಾಮೀಣ ಭಾಗದ "ಸಫಾಯಿ ಕರ್ಮಚಾರಿಗಳ" ಸಮೀಕ್ಷೆಯನ್ನು ಪರಿಣಾಮಕಾರಿಯಾಗಿ ಪೂರ್ಣಗೊಳಿಸುವ ನಿಟ್ಟಿನಲ್ಲಿ ಕ್ಷೇತ್ರ ಸಮೀಕ್ಷೆಯ ಅವಧಿಯನ್ನು ದಿನಾಂಕ: 24–03–2016 ರ ವರೆಗೆ ವಿಸ್ತರಿಸಲಾಗಿದೆ.

ಕರ್ನಾಟಕ ರಾಜ್ಯಪಾಲರ ಆದೇಶಾನುಸಾರ ಮತ್ತು ಅವರ ಹೆಸರಿನಲ್ಲಿ,

ಎಂ.ಬಿ. ಥೋತ್ರೆ

ಸರ್ಕಾರದ ಅಧೀನ ಕಾರ್ಯದರ್ಶಿ (ಜಿಲ್ಲಾ ಪಂಚಾಯತ್)

ಗ್ರಾಮೀಣಾಭಿವೃದ್ಧಿ ಮತ್ತು ಪಂಚಾಯತ್ ರಾಜ್ ಇಲಾಖೆ.

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ಲೋಕೋಪಯೋಗಿ, ಬಂದರು ಹಾಗೂ ಒಳನಾಡು ಜಲಸಾರಿಗೆ ಸಚಿವಾಲಯ

(ಕರ್ನಾಟಕ ರಾಜ್ಯ ಹೆದ್ದಾರಿ ಅಭಿವೃದ್ಧಿ ಯೋಜನೆ)

ತಿದ್ದುಪಡಿ ಅಧಿಸೂಚನೆ

ಸಂಖ್ಯೆ: ಲೋಇ: 67:ಇಎಪಿ:2012, ಬೆಂಗಳೂರು ದಿನಾಂಕ: 17–03–2016

ಕರ್ನಾಟಕ ಹೆದ್ದಾರಿ ಕಾಯ್ದೆ 1964 ರ ಕಲಂ 15ರ ಮೇರೆಗೆ ಸಿರಾ–ನಂಜನಗೂಡು ರಾಜ್ಯ ಹೆದ್ದಾರಿ 84ರಲ್ಲಿ ಕೌಡ್ಲೆ ಯಿಂದ ಮಂಡ್ಯ ದವರೆಗೆ (ಲಿಂಕ್ ಸಂಖ್ಯೆ: 57–ಸಿ) (2ನೇ ಮೈಲ್‌ಸ್ಟೋನ್) (ತಿದ್ದುಪಡಿ) ರಸ್ತೆ ಅಭಿವೃದ್ಧಿಪಡಿಸುವ ಉದ್ದೇಶಕ್ಕಾಗಿ ಸರ್ಕಾರದ ಅಧಿಸೂಚನೆ ಸಂಖ್ಯೆ: ಲೋಇ:67:ಇಎಪಿ:2012, ಬೆಂಗಳೂರು ದಿನಾಂಕ: 18–06–2012 ರಲ್ಲಿ ಅಧಿಸೂಚನೆ ಪ್ರಕಟಿಸಲಾಗಿದ್ದು, ಸದರಿ ಅಧಿಸೂಚನೆಯಲ್ಲಿ ಮಂಡ್ಯ ತಾಲ್ಲೂಕಿನ ಮಂಡ್ಯ ಗ್ರಾಮದ ಅಧಿಸೂಚನೆ ಸಂಖ್ಯೆ: 558 ಮತ್ತು 652 ಮಂಡ್ಯ ನಗರಸಭೆ ವ್ಯಾಪ್ತಿಗೆ ಬರುವಂತೆ ತಿದ್ದುಪಡಿ ಅಧಿಸೂಚನೆ ಹೊರಡಿಸಬೇಕಾಗಿದ್ದು ಈ ಜಮೀನುಗಳು ರಸ್ತೆ ಅಗಲೀಕರಣಕ್ಕೆ ಅವಶ್ಯಕತೆ ಇದ್ದು, ತಿದ್ದುಪಡಿ ಅಧಿಸೂಚನೆ ಹೊರಡಿಸಲು ಯೋಜನಾ ನಿರ್ದೇಶಕರು, ಕರ್ನಾಟಕ ರಾಜ್ಯ ಹೆದ್ದಾರಿ ಅಭಿವೃದ್ಧಿ ಯೋಜನೆ, ಬೆಂಗಳೂರು ರವರು ಪರಿಷ್ಕೃತ ಪ್ರಸ್ತಾವನೆ ಸಲ್ಲಿಸಿರುತ್ತಾರೆ. ಯೋಜನಾ ನಿರ್ದೇಶಕರು, ಕೆಶಿಪ್ ರವರು ಸರ್ಕಾರಕ್ಕೆ ಸಲ್ಲಿಸಿರುವ ತಿದ್ದುಪಡಿ ಪ್ರಸ್ತಾವನೆಯನ್ನು ಪರಿಶೀಲಿಸಿ ಸದರಿ ಸ್ವತ್ತಿನ ಜಮೀನುಗಳು ರಾಜ್ಯ ಹೆದ್ದಾರಿ ಸಂಖ್ಯೆ –84 ನ್ನು ಅಭಿವೃದ್ಧಿಪಡಿಸಲು ಅವಶ್ಯಕವಾಗಿದೆ ಎಂದು ಸರ್ಕಾರವು ಮನಗಂಡಿದೆ. ಆದ್ದರಿಂದ , ಈ ಕೆಳಕಂಡ ಷೆಡ್ಯೂಲ್‌ನಲ್ಲಿ ನಮೂದಿಸಿರುವ ಜಮೀನುಗಳ ಬಗ್ಗೆ ಕಾಲಂ 3, 4, 5, 6 ರ ಬದಲಾಗಿ ಕಾಲಂ 8, 9, 10, 11 ರವರೆಗೆ ನಮೂದಿಸಿರುವ ವಿವರಗಳನ್ನು ಕಲಂ 15ರ ತಿದ್ದುಪಡಿ ಅಧಿಸೂಚನೆ ಎಂಬುದಾಗಿ ಓದಿಕೊಳ್ಳುವುದು.

ಗ್ರಾಮಠಾಣ

ಗ್ರಾಮ: ಮಂಡ್ಯ ನಗರಸಭೆ ಹೋಬಳಿ: ಕಸಬಾ ತಾಲ್ಲೂಕು: ಮಂಡ್ಯ ಜಿಲ್ಲೆ : ಮಂಡ್ಯ

ಕ್ರಮ ಸಂಖ್ಯೆ	ಅಧಿಸೂಚನೆ ಕ್ರ.ಸಂ.	ಹಿಂದಿನಂತೆ ಕಲಂ 15ರ ಪ್ರಕಾರ ಅಧಿಸೂಚನೆ ಹೊರಡಿಸಿರುವ ವಿವರ						ಕಲಂ 15ರಂತೆ ತಿದ್ದುಪಡಿ ಅಧಿಸೂಚನೆ ಮಾಡಬೇಕಾಗಿರುವ ವಿವರ (ಈಗಿನಂತೆ)									
		ಸ್ವತ್ತಿನ ಸಂಖ್ಯೆ/ ಸರ್ವೆ ನಂ	ಸ್ವತ್ತಿನ ವಿವರ	ಪಹಣಿಯಂತೆ ಖಾತೆದಾರರ ಹೆಸರು ಶ್ರೀಯುತರು/ ಶ್ರೀಮತಿ	ಭೂಸ್ವಾಧೀನಕ್ಕೆ ಒಳಪಡುವ ವಿಸ್ತೀರ್ಣ ಚ.ಮೀ/ ಎ–ಗು	ಆಕಾರ	ಸ್ವತ್ತಿನ ಸಂಖ್ಯೆ	ಸ್ವತ್ತಿನ ವಿವರ	ಖಾತೆದಾರರ ಹೆಸರು / ಮಾಲೀಕರ ಹೆಸರು ಶ್ರೀಯುತರು/ ಶ್ರೀಮತಿ	ಭೂಸ್ವಾಧೀನಕ್ಕೆ ಒಳಪಡುವ ವಿಸ್ತೀರ್ಣ ಚ.ಮೀ/ ಎ–ಗು	ಚಕ್ಕುಬಂದಿ				ಕಟ್ಟಡ/ಬಾವಿ/ಮರ ಮಾಲ್ಕಿಗಳ ವಿವರ		ಷರಾ
											ಪೂರ್ವ	ಪಶ್ಚಿಮ	ಉತ್ತರ	ದಕ್ಷಿಣ			
1	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9**	**10**	**11**	**12**				**13**	**14**	**15**
1	558	747/1	–	*ಚಿಕ್ಕತಮ್ಮಯ್ಯ ಬಿನ್ ಸಿ.ಚನ್ನೇಗೌಡ	0–12.08	2.53	ಡಿ–1/1117/1090/17	–	*ಚಿಕ್ಕತಮ್ಮಯ್ಯ ಸಿ.ಚನ್ನೇಗೌಡ	1208 ಚ.ಮೀ	ಸ.ನಂ. 747/2	ಇದೇ ಸ್ವತ್ತಿನ ಉಳಿದ ಭಾಗ	ಸ.ನಂ. 745	ರಸ್ತೆ ಮತ್ತು ನಾಲಾ	ಶಾಲಾ ಕಟ್ಟಡ 9×6 ಮೀ ಶೆಡ್ 10×5ಮೀ ಶೆಡ್ 5×5ಮೀ ಕಾಂಪೌಂಡ್ 30ಮೀ	ತೆಂಗಿನಮರ–11	ಈ ಹಿಂದಿನ ಅಧಿಸೂಚನೆ ಕಲಂ 15 ಮತ್ತು ಕಲಂ 19ರಲ್ಲಿ ಮಂಡ್ಯ ಸರ್ವೆ ನಂ. 747/1 ಎಂದು ನಮೂದಿಸಲಾಗಿದ್ದು ಸದರಿ ಸ್ವತ್ತು ಮಂಡ್ಯ ಟೌನ್ ವ್ಯಾಪ್ತಿಯಲ್ಲಿ ಇದ್ದು ಮಂಡ್ಯ ನಗರ ಸಭೆಯಿಂದ ಆಸ್ತಿ ನಂ. ಡಿ–1/1117/1090/17 ಎಂದು ನೀಡಿರುವಂತೆ ತಿದ್ದುಪಡಿಯಾಗಬೇಕಾಗಿರುತ್ತದೆ.

1	2	3	4	5	6	7	8	9	10	11	12				13	14	15
2	652	564	ಚಿತ್ರ ಮಂದಿ ರ	*ರಾಮಕೃಷ್ಣ ಚಿತ್ರಮಂದಿರ	660 ಚ.ಮೀ (0–06.08 ಗುಂಟೆ)	–	ಡಿ–1/1072/1508	ಚಿತ್ರಮಂದಿರ	*ರಾಮಕೃಷ್ಣ ಚಿತ್ರಮಂದಿರ ಮಾಲೀಕರು *ಕೆ.ಸಿದ್ದೇಗೌಡ, ಕೆ.ಎಸ್.ದೊರೆಸ್ವಾಮಿ *ಎಸ್.ಲಕ್ಷ್ಮೀದೇವಮ್ಮ *ಕೆ.ಎಸ್.ಶ್ರೀಕಂಠಸ್ವಾಮಿ *ಡಾ॥ವಿ.ಟಿ.ಸುಶೀಲಾ	660ಚ.ಮೀ	ಸ್ವತ್ತಿನ ನಂ.564 ರ ಉಳಿದ ಭಾಗ	ನಾಗವಂಗಲ ರಸ್ತೆ	ಚಿಕ್ಕಮ್ಮನ ಮನೆ	ಪ್ರದೀಪ್ ರವರ ಸ್ವತ್ತು	ಕಬ್ಬಿಣದ ಕಾಂಪೌಂಡ್ 60ಮೀ ಮನೆ 7×4ಮೀ	ತೆಂಗಿನಮರ–7 ತೆಂಗಿನಸಸಿ–5 ಕಾಡುಮರ–3	ಈ ಹಿಂದಿನ ಅಧಿಸೂಚನೆ ಕಲಂ 15 ಮತ್ತು ಕಲಂ 19 ರಲ್ಲಿ ಚಿಕ್ಕಮಂಡ್ಯ ಗ್ರಾಮಠಾಣ ಸ್ವತ್ತಿನ ಸಂಖ್ಯೆ 564 ಎಂದು ನಮೂದಿಸಲಾಗಿದ್ದು, ಆದರೆ ಸದರಿ ಸ್ವತ್ತು ಮಂಡ್ಯ ನಗರಸಭೆ ವ್ಯಾಪ್ತಿಗೆ ಬಂದಿದ್ದು ಸ್ವತ್ತಿನ ಸಂಖ್ಯೆ –1/1072/1508 ಎಂದು ನೀಡಿರುವಂತೆ ರಾಮಕೃಷ್ಣ ಚಿತ್ರಮಂದಿರ ಮಾಲೀಕರು ಕೆ.ಸಿದ್ದೇಗೌಡ, ಕೆ.ಎಸ್.ದೊರೆಸ್ವಾಮಿ, ಎಸ್.ಲಕ್ಷ್ಮೀದೇವಮ್ಮ, ಕೆ.ಎಸ್.ಶ್ರೀಕಂಠಸ್ವಾಮಿ, ಡಾ॥ ವಿ.ಟಿ.ಸುಶೀಲಾ ಎಂದು ತಿದ್ದುಪಡಿಯಾಗ ಬೇಕಾಗಿರುತ್ತದೆ.
				ಒಟ್ಟು	**0–18.08**				**ಒಟ್ಟು**	**18.68 ಚ.ಮೀ**							

ಷರಾ: ಮೇಲ್ಕಂಡ ಅಧಿಸೂಚನೆ ಸಂಖ್ಯೆ: 558 ಮತ್ತು 652 ರ ವಿಸ್ತೀರ್ಣದಲ್ಲಿ ಯಾವುದೇ ಬದಲಾವಣೆ ಆಗುವುದಿಲ್ಲ.

ಘೋಷ್ವಾರೆ

ಕ್ರಮ ಸಂಖ್ಯೆ	ಗ್ರಾಮದ ಹೆಸರು	ಹೋಬಳಿ	ತಾಲ್ಲೂಕು	ಜಿಲ್ಲೆ	ಹಿಂದಿನ ಕಲಂ 15 ರ ಅಧಿಸೂಚನೆಯಂತೆ ಭೂಸ್ವಾಧೀನಕ್ಕೆ ಒಳಪಟ್ಟಿರುವ ವಿಸ್ತೀರ್ಣ ಎ–ಗುಂ	ತಿದ್ದುಪಡಿಯಂತೆ ಭೂಸ್ವಾಧೀನಕ್ಕೆ ಒಳಪಟ್ಟಿರುವ ವಿಸ್ತೀರ್ಣ		
						ಎ–ಗು	ಚ.ಮೀ	ಒಟ್ಟು
1	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9**
1	ಮಂಡ್ಯ ನಗರಸಭೆ	ಕಸಬಾ	ಮಂಡ್ಯ	ಮಂಡ್ಯ	0–18.08	–	1868 ಚ.ಮೀ	1868 ಚ.ಮೀ
	ಒಟ್ಟು				**0–18.08**	**–**	**1868 ಚ.ಮೀ**	**1868 ಚ.ಮೀ**

ಸಂಖ್ಯೆ:ಲೋಇ 67/ಇಎಪಿ/2012

ಕರ್ನಾಟಕ ರಾಜ್ಯಪಾಲರ ಆಜ್ಞಾನುಸಾರ ಮತ್ತು ಅವರ ಹೆಸರಿನಲ್ಲಿ

ಇಂ. ವಿಜಯ್ ಭೀ. ಚಂದಾಪುರ

ವಿಶೇಷಾಧಿಕಾರಿ, ಬಾಹ್ಯ ಅನುದಾನಿತ ಯೋಜನೆಗಳು (EAP)

ಲೋಕೋಪಯೋಗಿ, ಬಂದರು ಹಾಗೂ ಒಳನಾಡು ಜಲ ಸಾರಿಗೆ ಇಲಾಖೆ.

PR-277

SC-200

ಸಹಕಾರಿಗಳ ನಿಬಂಧಕರು, ಕರ್ನಾಟಕ ರಾಜ್ಯ, ನಂ.1, ಆಲಿ ಆಸ್ಕರ್ ರಸ್ತೆ. ಬೆಂಗಳೂರು – 52 ಇವರ ನ್ಯಾಯಾಲಯ,

ದಾವಾ ಸಂಖ್ಯೆ: ಆರ್‌ಸಿಎಸ್/ಡಿ4/ಸೌಹಾರ್ದ/1035/2015–16.

ವಾದಿ	ಪ್ರತಿವಾದಿಗಳು
ಮುಖ್ಯ ಕಾರ್ಯನಿರ್ವಾಹಣಾಧಿಕಾರಿ, ಸ್ವಾಭಿಮಾನಿ ಸೌಹಾರ್ದ ಕ್ರೆಡಿಟ್ ಕೋ–ಆಪರೇಟಿವ್ ಲಿ., ನಂ.125, ಡಯಾಗನಲ್ ರಸ್ತೆ,ವಿ.ವಿ. ಪುರಂ, ಬೆಂಗಳೂರು–04	1) ಶ್ರೀ ಸುಶೀಲ್ .ಡಿ.ಆರ್. ಬಿನ್ ರಾಜಣ್ಣ ಡಿ. ನಂ.9, 8ನೇಮ್ಶೆನ್, 8ನೇಕ್ರಾಸ್, ಮಲ್ಲೇಶ್ವರಂ, ಬೆಂಗಳೂರು–03
	2) ಶ್ರೀ ರವೀಂದ್ರ ನಾಗ್, ಬಿನ್ ಶೇಷಗಿರಿರಾವ್, ನಂ.386, ಕುವೆಂಪುನಗರ, ಜಾಲಹಳ್ಳಿ ಈಸ್ಟ್, ಬೆಂಗಳೂರು–14
	3) ಶ್ರೀ ಅವಿನಾಷ್ ರೆಡ್ಡಿ .ಪಿ.ಎಸ್. ಬಿನ್ ಚಂದ್ರಶೇಖರ್, ನಂ.114, 6ನೇಕ್ರಾಸ್, 29ನೇ ಮೈನ್, ಬಿಟಿಎಂ 2ನೇಹಂತ, ಬೆಂಗಳೂರು–76

ವಾದಿಯು ಕರ್ನಾಟಕ ಸೌಹಾರ್ದ ಸಹಕಾರಿ ಕಾಯ್ದೆ 1997ರ ಕಲಂ 39ರಡಿ ದಾವೆ ದಾಖಲಿಸಿ ಪ್ರತಿವಾದಿಗಳಿಂದ ವಾದಿಗೆ ದಿನಾಂಕ: 27/01/2016ಕ್ಕೆ ವಸೂಲಾಗಬೇಕಾಗಿರುವ ರೂ.17,91,240/–ಗಳನ್ನು ಶೇ.16ರ ಬಡ್ಡಿ ಯೊಂದಿಗೆ ವಸೂಲಿ ಮಾಡಲು ಡಿಕ್ರಿ ನೀಡಲು ಕೋರಿರುತ್ತಾರೆ. ಕರ್ನಾಟಕ ಸೌಹಾರ್ದ ಸಹಕಾರಿ ಕಾಯ್ದೆ 1997ರ ಕಲಂ 44ರಡಿ ಅರ್ಜಿ ಸಲ್ಲಿಸಿ ಪ್ರತಿವಾದಿಗಳ ಷೆಡ್ಯೂಲ್ ಸ್ವತ್ತನ್ನು ತೀರ್ಪು ಪೂರ್ವ ಜಪ್ತಿಗೊಳಪಡಿಸಿ ಆದೇಶ ಹೊರಡಿಸಲು ಕೋರಿರುತ್ತಾರೆ. ವಾದಿ ಪರ ಮೆ|| ಬಿ.ವಿ.ಎಂ. ರೆಡ್ಡಿ ಅಸೋಸಿಯೇಟ್ಸ್, ಶ್ರೀ ಬಿ.ವಿ. ಮಲ್ಲಾರೆಡ್ಡಿ, ಎಸ್.ಎಂ. ಶ್ರೀರಾಮರೆಡ್ಡಿ, ಸಿ.ವಿ. ರಘು, ಚಂದ್ರಶೇಖರ್ ವಕೀಲರು ಬಿ–107, ಬ್ರಿಗೇಡ್ ಮೆಜಸ್ಟಿಕ್ ನಂ:26, ಕವಿ ಕಾಳಿದಾಸ ರಸ್ತೆ, 1ನೇ ಮೈನ್ ರೋಡ್, ಗಾಂಧಿನಗರ, ಬೆಂಗಳೂರು–09 ಇವರು ವಕಾಲತ್ತು ಸಲ್ಲಿಸಿರುತ್ತಾರೆ.

ವಾದಿ ಪರ ವಕೀಲರು ಕರ್ನಾಟಕ ಸೌಹಾರ್ದ ಸಹಕಾರಿ ಕಾಯ್ದೆ ಕಲಂ 44ರಡಿ ತೀರ್ಪು ಪೂರ್ವ ಜಪ್ತಿ ಆದೇಶ ಹೊರಡಿಸಲು ಕೋರಿರುವ ಅರ್ಜಿ, ವಾದಿಯ ದಾವಾ ಅರ್ಜಿಯಲ್ಲಿ ಪ್ರತಿವಾದಿಗಳು ವಾದಿ ಸಂಸ್ಥೆಯ ಸದಸ್ಯರಾಗಿದ್ದು ವ್ಯವಹಾರಕ್ಕಾಗಿ ವಾದಿ ಸಂಸ್ಥೆಗೆ ಸಾಲಕ್ಕಾಗಿ ಅರ್ಜಿ ಸಲ್ಲಿಸಿದ್ದು, ದಿನಾಂಕ: 19–11–2012 ರಂದು ರೂ.20,00,000/– ಸಾಲ ಪಡೆದಿದ್ದು, ಈ ಸಾಲಕ್ಕೆ ಷೆಡ್ಯೂಲ್ 41ಸ್ವತ್ತನ್ನು ಆಧಾರ ಮಾಡಿರುತ್ತಾರೆಂದು ಹೇಳಿರುತ್ತಾರೆ. ಪ್ರತಿವಾದಿಗಳು ಸಾಲ ತೀರುವಳಿ ಮಾಡದೇ ಸುಸ್ತಿದಾರರಾಗಿದ್ದು, ಸಾಲ ವಸೂಲಾತಿಗಾಗಿ ದಾವೆ ಹೂಡಲಾಗಿದೆಯೆಂದು, ಷೆಡ್ಯೂಲ್ ಸ್ವತ್ತನ್ನು ಪ್ರತಿವಾದಿಗಳೂ ಪರಬಾರೆ ಮಾಡುವ / ವಿಲೇಮಾಡುವ ಉದ್ದೇಶ ಹೊಂದಿದ್ದು, ಅದನ್ನು ವಿಲೇ ಮಾಡಿದಲ್ಲಿ ಈ ದಾವೆಯಲ್ಲಿ ಮುಂದೆ ಆದೇಶ ಹೊರಡಿಸಿದರೂ ಅದನ್ನು ಜಾರಿ ಮಾಡಿ ಹಣ ವಸೂಲಿ ಮಾಡಿಕೊಳ್ಳಲು ತೊಂದರೆಯಾಗುವುದರಿಂದ, ಅದನ್ನು ವಿಲೇ ಮಾಡಲು ಸಾಧ್ಯವಾಗದಂತೆ ತೀರ್ಪು ಪೂರ್ವ ಜಪ್ತಿ ಆದೇಶ ಹೊರಡಿಸಬೇಕೆಂದು ಕೋರಿರುತ್ತಾರೆ.

ವಾದಿಯ ದಾವಾ ಅರ್ಜಿ, ಕರ್ನಾಟಕ ಸೌಹಾರ್ದ ಸಹಕಾರಿ ಕಾಯ್ದೆ ಕಲಂ 44ರಡಿ ತೀರ್ಪು ಪೂರ್ವ ಜಪ್ತಿ ಆದೇಶ ಹೊರಡಿಸಲು ಸಲ್ಲಿಸಿರುವ ಅರ್ಜಿ ಹಾಗೂ ಅರ್ಜಿಯೊಂದಿಗೆ ಸಲ್ಲಿಸಿರುವ ದಾಖಲೆಗಳು ಇವುಗಳನ್ನು ಪರಿಶೀಲಿಸಿ ಷೆಡ್ಯೂಲ್ ಸ್ವತ್ತನ್ನು ಪ್ರತಿವಾದಿಗಳು ವಿಲೇ ಮಾಡಿದ್ದಲ್ಲಿ ಪ್ರತಿವಾದಿಯ ವಿರುದ್ಧ ದಾವೆಯಲ್ಲಿ ಡಿಕ್ರಿ ನೀಡಿದರೂ ಅದನ್ನು ಜಾರಿ ಮಾಡಲು ಸಾಧ್ಯವಿಲ್ಲದಂತಾಗುವುದೆಂಬ ವಾದಿಯ ಕೋರಿಕೆ ಪರಿಗಣಿಸಿ, ಪ್ರತಿವಾದಿಯವರಿಗೆ ಸೇರಿದ ಸ್ಥಿರಾಸ್ತಿಯನ್ನು ಕರ್ನಾಟಕ ಸೌಹಾರ್ದ ಸಹಕಾರಿ ಕಾಯ್ದೆಕಲಂ 44ರ ರೀತ್ಯಾ ತೀರ್ಪು ಪೂರ್ವ ಜಪ್ತಿ ಆದೇಶ ನೀಡುವುದು ಸೂಕ್ತವೆಂದು ಪರಿಗಣಿಸಿ ಈ ನೋಟೀಸ್ ಹೊರಡಿಸಲಾಗಿದೆ.

ಕರ್ನಾಟಕ ಸೌಹಾರ್ದ ಸಹಕಾರಿ ಕಾಯ್ದೆ ಕಲಂ 44ರಡಿ ಷರತ್ತಿಗೊಳಪಟ್ಟು ತೀರ್ಪುಪೂರ್ವ ಜಪ್ತಿ ಆದೇಶದ ನೋಟೀಸ್.

ಅರ್ಜಿದಾರರ ಕೋರಿಕೆಯನ್ನು ಪರಿಗಣಿಸಿದೆ, ಪ್ರತಿವಾದಿಯು ಈ ಮುಂದೆ ನಮೂದಿಸಿರುವ ಷೆಡ್ಯೂಲ್ ಸ್ವತ್ತನ್ನು ಪರಭಾರೆ ಮಾಡದಂತೆ, ಕರ್ನಾಟಕ ಸೌಹಾರ್ದ ಸಹಕಾರಿ ಕಾಯ್ದೆಕಲಂ 44(1)ರ ಷರತ್ತಿಗೊಳಪಟ್ಟು ತೀರ್ಪು ಪೂರ್ವ ಜಪ್ತಿ ಆದೇಶ ಮಾಡಿ ಆದೇಶಿಸಿದೆ. ಪ್ರತಿವಾದಿಯು ಈ ಆದೇಶವನ್ನು ತೆರವುಗೊಳಿಸಲು ಇಚ್ಛಿಸಿದಲ್ಲಿ ರೂ.17,91,240/–ಗಳನ್ನು ವಾದಿ ಸಂಸ್ಥೆಯಲ್ಲಿ ಭದ್ರತೆಗಾಗಿ ಠೇವಣಿ ಮಾಡಿ, ಠೇವಣಿ ಮಾಡಿದ ದಾಖಲೆಯನ್ನು ಈ ನೋಟೀಸು ಪಡೆದ 30 ದಿವಸಗಳೊಳಗಾಗಿ ಸಲ್ಲಿಸತಕ್ಕದ್ದು. ತಪ್ಪಿದಲ್ಲಿ ಈ ಆದೇಶವನ್ನು ಸ್ಥಿರೀಕರಿಸಲಾಗುವುದು.

ಷೆಡ್ಯೂಲ್ ಸ್ವತ್ತು :– ಸ್ಥಿರಾಸ್ತಿ :

All that pice and parcel of the property No.51/1, Opposite to Sri, Mariswamy Mutt Road, situated at MTB Road, Bengaluru-02, bearing property No. 47-78-51/1 of BTM Road in ward No.47 Bengaluru-02, Measuring East to West : 13 Feet and North to South : 47.5 feet in all Measuring 634 Sq.Ft and consisting of Ground floor Shop building along with RCC roofed building, cement flooring with all civic amenities and totally Six and a half Square and bounded on the

East by ---------- Remaining property sold to Smt.Nitya and Harish,

West by ---------- Property belongs to Siddaramaiah,

North by ---------- Property belongs to Shemega Begaum and

South by ---------- Mariswamy Mutt

STOCK IN TRADE

The item No.2 at the shop/Business premises of Respondent No.1 property No. 51/1, Opposite to Sri. Mariswamy Mutt Road, situated at MTB Road, Bengaluru-02, bearing property No. 47-78-51/1 of BTM Road in ward No.47 Bengaluru.

ಈ ತೀರ್ಪು ಪೂರ್ವ ಜಪ್ತಿ ಆದೇಶವನ್ನು ಈ ದಿನ, ದಿನಾಂಕ: 26–02–2016 ರಂದು ನನ್ನ ಸಹಿ ಹಾಗೂ ಮುದ್ರೆಯೊಂದಿಗೆ ಹೊರಡಿಸಲಾಗಿದೆ.

ಸಹಕಾರಿಗಳ ನಿಬಂಧಕರು,
ಕರ್ನಾಟಕ ರಾಜ್ಯ, ಬೆಂಗಳೂರು.

PR-278

SC-5

ಆರ್ಥಿಕ ಸಚಿವಾಲಯ

ಅಧಿಸೂಚನೆ

ಸಂಖ್ಯೆ : ಆಇ 123 ರಾಲೆಪ 2015, ಬೆಂಗಳೂರು, ದಿನಾಂಕ : 20–07–2015.

ಕರ್ನಾಟಕ ಪುರಸಭೆಗಳ ಲೆಕ್ಕಪತ್ರ ಮತ್ತು ಆಯವ್ಯಯ ನಿಯಮಗಳು 2006 ಗಳನ್ನು ಸರ್ಕಾರದ ಅಧಿಸೂಚನೆ ಸಂಖ್ಯೆ : ನಆಇ 16 ಸಿಎಆರ್ 2006, ದಿನಾಂಕ : 21–12–2006 ರಲ್ಲಿ ಪ್ರಕಟಿಸಿದ್ದು ಅಂದಿನಿಂದ ಜಾರಿಗೆ ಬಂದಿವೆ. ಸದರೀ ನಿಯಮಾವಳಿಯ ನಿಯಮ 146ರಲ್ಲಿ ನಿಗದಿಪಡಿಸಿರುವಂತೆ ಕರ್ನಾಟಕ ರಾಜ್ಯ ಲೆಕ್ಕಪರಿಶೋಧನೆ ಮತ್ತು ಲೆಕ್ಕಪತ್ರ ಇಲಾಖೆಯಿಂದ ಲೆಕ್ಕಪರಿಶೋಧನೆ ನಡೆಸಲ್ಪಡುವ ಪುರಸಭೆಗಳು ಹಾಗೂ ಇತರ ಸಂಸ್ಥೆಗಳಿಗೆ ಸಂಬಂಧಪಟ್ಟಂತೆ ಲೆಕ್ಕಪರಿಶೋಧನೆಯ ವಿಷಯವಸ್ತು, ಕಾರ್ಯವಿಧಾನ ಹಾಗೂ ವರದಿಯಲ್ಲಿನ ಅಪೇಕ್ಷಿತ ಅಂಶಗಳನ್ನು ಒಳಗೊಂಡ ಕರ್ನಾಟಕ ಮುನಿಸಿಪಲ್ ಅಕೌಂಟ್ಸ್ ಮ್ಯಾನ್ಯುಯಲ್‌ನ್ನು ಇದರೊಡನೆ ಪ್ರಕಟಿಸಲಾಗಿದೆ.

ಕರ್ನಾಟಕ ರಾಜ್ಯಪಾಲರ ಆಜ್ಞಾನುಸಾರ ಮತ್ತು ಅವರ ಹೆಸರಿನಲ್ಲಿ,

ಎನ್. ಲಕ್ಷ್ಮಣ

ಸರ್ಕಾರದ ಅಧೀನ ಕಾರ್ಯದರ್ಶಿ,

ಆರ್ಥಿಕ ಇಲಾಖೆ (ಆಡಳಿತ & ಮುಂಗಡ)

Karnataka Municipal Accounts Audit Manual

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Abbreviations/Acronyms

AAS	Auditing and Assurance Standards
BIDS	Budget Information Details Sheets
BWSSB	Bangalore Water Supply & Sewerage Board
C & AG	Comptroller & Auditor General Of India
CMC	City Municipal Council
CO	Chief Officer
CSAD	Controller, State Accounts Department
CVS	Capital Value Scheme
CWIP	Capital Work-in Progress
DC	Deputy Commissioner
DCB	Demand Collection & Balance
DCRG	Death Cum Retirement Gratuity
DD	Demand Draft
DEAS	Double Entry Accounting System
DMA	Director of Municipal Administration/ Directorate of Municipal Administration
EE	Executive Engineer
EMD	Earnest Money Deposit
ESCOM	Electricity Supplying Company
FBDEAAS	Fund Based Double Entry Accrual Accounting System
FS	Financial Statements
FS Audit	Financial Statements Audit
FS Auditor	Financial Statements Auditor
FSA	Financial Statements Auditor/Financial Statements Audit
GO	Government Order
GOI	Government of India
GOK	Government of Karnataka
I & E A/c	Income & Expenditure Account
ID	Identification Number
JV	Journal Voucher
KCSR	Karnataka Civil Services Rules
KFC	Karnataka Financial Code
KM Act,1964	Karnataka Municipalities Act, 1964
KMA	Karnataka Municipalities Act, 1964
KMABR,2006	Karnataka Municipal Accounting and Budgeting Rules,2006
KMAM	Karnataka Municipal Accounting Manual
KMC Act	Karnataka Municipal Corporation Act, 1976
KMC Act,1976	Karnataka Municipal Corporations Act, 1976

KMF	Karnataka Municipal Form
KPTCL	Karnataka Power Transmission Company Limited
KTPP Act	Karnataka Transparency in Public Procurement Act, 1999
KUIDFC	Karnataka Urban Infrastructure Development Finance Corporation
KUWS&DB	Karnataka Urban Water Supply & Drainage Board
LAC	Local Audit Circle
MB	Measurement Book
MC	Municipal Commissioner
MIN	Material Issue Note
MOU	Memorandum of Understanding
MPLAD	Member of Parliament Local Area Development
MRN	Material Receipt Note
NGOs	Non Government Organizations
NMAM	National Municipal Accounting Manual
NMR	Nominal Master Roll
OBS	Opening Balance Sheet
OM	Official Memorandum
PT	Property Tax
PVs	Payment Vouchers
PWD	Public Works Department
QCBS	Quality & Cost Based Selection
R & P A/c	Receipt & Payment Account
RC	Registration Certificate
RF P	Request for Proposal
RTO	Regional Transport Officer
SA	Statutory Auditor/Statutory Audit
SAS	Self Assessment Scheme
SC	Scheduled Cast
SJSRY	Swarna Jayanthi Shahari Rozgar Yojana
SK	Store Keeper
SR	Schedule of Rates
SSS	Single Source Selection
ST	Scheduled Tribe
SUA	Smaller Urban Area
TA	Travelling Allowance
TMC	Town Municipal Council
TOR	Terms of Reference
TP	Town Panchayath
TT	Taluk Treasury
UC	Utilization Certificate

UGD	Under Ground Drainage
UIDSSMT	Urban Infrastructure Development scheme for small & Medium Town
ULB	Urban Local Body
VFM	Value for Money.
w.r.t.	With reference to

Preface

Instructions for auditing the Accounts of Municipalities and other institutions audited by the State Accounts Department were incorporated in the Mysore Local Fund Audit Manual 1967. The Karnataka Municipalities Accounting and Budgeting Rules 2006, were issued vide Notification No: UDD 16 CAR 2006 dated: 21-12-2006. Rule 146 of the said Rules provides for preparing a detailed Audit Manual. Further, National Municipal Accounting Manual formulated by the Ministry of Urban Development, Government of India also provides for preparation of Audit Manual. Accordingly, the Directorate of Municipal Administration has got a detailed Audit Manual viz. Karnataka Municipal Accounts Audit Manual prepared by the Expert Group of Karnataka Institute of Public Auditors (KIPA).

This Manual explains the scope of the Financial Statement Auditors (FSA) and the Statutory Auditors (SA), audit procedures and reporting requirements, etc. It provides general principles of Statutory Audit and detailed audit instructions for audit of transactions of Urban Local Bodies. It may be followed by the Chief Auditors of Mahanagara Palikes also.

The Draft Audit Manual was submitted to the Government for approval. The State Government (Finance Department) after obtaining opinion of C&AG has accorded approval in its Letter no: DE 287 ರಾಲೆಪ 2010 dated: 03-07-2012. In the meantime, certain manuals viz., Audit Manual, Training Manual etc. are being prepared under IDF assisted Project for Strengthening the State Accounts Department. Keeping these in to account certain modifications have been made to this manual in consultation with KIPA.

Karnataka State Accounts Department is thankful to the Commissioner, Directorate of Municipal Administration for taking lead in the preparation, funding and publishing of this Manual.

Bengaluru.
Date: 18-12-2014.

R.S.Phonde
Controller,
State Accounts Department,

Chapter 1
Introduction

1.1 Initiation of reforms in Urban Local Bodies

74th Amendment to the Constitution of India which called ULBs as 'Local Self Governments', entrusted them with more powers and devolution of funds from the States. The Amendment mandated Government of India (GOI) to launch various municipal reform initiatives. In view of the anticipated increase in the flow of funds to ULBs and application of the funds towards various developmental activities, it was felt that the municipal accounting system in the country needed to be geared up to meet the increased information needs. The Eleventh Finance Commission recommended that the Comptroller and Auditor General of India be entrusted with this task.

1.2 Framing of National Municipal Accounting Manual (NMAM) and Karnataka Municipal Accounting Manual (KMAM)

As a part of the Municipal Reforms initiated by the Ministry of Urban Development, Government of India, a National Municipal Accounting Manual (NMAM) was developed and recommended by the Task Force constituted by the Comptroller and Auditor General of India, for the guidance of Urban Local Bodies in the country. The Comptroller and Auditor General of India has facilitated and overseen the development of this manual.The Ministry of Urban Development, Government of India, issued instructions to the State Governments to prepare their own State specific Accounting Manual based on the guidelines given in NMAM. With a view to implement NMAM in the State with necessary changes, the Government of Karnataka framed Karnataka Municipalities Accounting and Budgeting) Rules, 2006 (KMABR,2006) and brought it into force w.e.f. 1st April, 2006 in all the Urban Local Bodies in the State. The Karnataka Municipalities Accounts Rules, 1965 are are replaced by Karnataka Municipalities (Accounting and Budgeting) Rules, 2006 (KMABR,2006) . The Karnataka Municipal Accounting Manual (KMAM) was framed laying down detailed procedure for maintenance of accounts in municipalities. The words 'Urban Local Bodies or ULBs' used in the manual refers to the Municipalities established under the Karnataka municipalities Act, 1964.

Salient features of Karnataka Municipalities Accounting and Budgeting Rules, 2006, are:

- Introduction of double entry, accrual accounting system in place of single entry, cash based accounting system prevalent in ULBs..
- Fund-wise maintenance of accounts.
- Use of prescribed chart of accounts in passing accounting entries. .
- Maintenance of books of accounts and other records in prescribed (KMF) formats.

- Changes in the general procedure of accounting income and expenditure.
- Period end reconciliation procedures.
- Preparation of Monthly Trial Balance and DCB statements.
- Preparation of financial statements in prescribed formats
- Disclosure of significant accounting policies in the financial statements.
- Preparation and publishing of Annual Performance Report
- Audit of accounts of ULBs by Chartered Accountants, in addition to existing Statutory Audit.
- Preparation and publishing of budget in prescribed formats.
- Provides scope for maintenance of accounts in a computerized system
- Provides for prescription of an Accounting Manual
- Provides for prescription of an Audit Manual

The Karnataka Municipal Accounting Manual prescribed under Rule 145 of KMABR,2006 contains Volume I and Volume II.

KMAM Vol. I covers:

- **Definitions:** - The various terms used in the Accounting Manual have been defined..
- **Accounting Policies:** - Prescribed Accounting Policies to be followed in accounting of various types of ULB transactions and disclosure of significant accounting policies in the financial statements
- **Fund Accounting:** - What is a fund? classification of funds in ULB accounting, need to maintain separate sets of books of accounts for each fund, scheme of entries for transfer of funds, etc,
- **General Accounting procedures:** - General procedures to be followed in accounting, types of vouchers, books of accounts, preparation of trial balance, registers and other forms to be maintained, accrual of income, daily collection, procedure, procedure for remittance to bank, payment procedure, accounting of income accrued, collection, bills received, payment etc,.
- **Property Tax and other taxes:-** Accrual of property tax and cesses, collection entries to be passed, accounting records relating to property tax and other taxes under different occasions, etc,.
- **Water Supply and Sewerage** :- Accounting entries, forms and registers, internal controls, etc, relating to water supply and sewerage.
- **Assigned Revenues:-** Assigned revenues are revenues in the nature of a share in the revenues of the state government, to compensate for certain losses in revenue and arrangement of resources of the ULBs. The ratio of the share in revenues is determined on the basis of the revenues collected by ULBs and the recommendations of the State Finance Commissions and devolution of funds to ULBs. However, State Finance Commission grants are classified under Grants & contributions in the chart of accounts.
- **Rentals, fees and other incomes**:- Accounting of other accruable and non-accruable income of ULBs like rentals from Municipal properties, license fees, other fees, etc,
- **Public Works**:- Accounting of public works carried out in ULBs, forms and registers, accounting of deposits collected and refunded, out-sourced operations of ULBs, accounting of contractors bills and payment of such bills, capital-work in progress and capitalization of completed works, works carried out by other agencies, delegated loan works, internal controls, etc,.
- **Stores related transactions:-** accounting of stores related transactions, forms and registers, receipt and issue, valuation, disposal, and write off of material, physical verification and reconciliation of stock, maintenance of stores ledgers, internal controls, etc,.

  Employees related transactions:- accounting of employees related transactions such as salary/wages, loans & advances to staff, remittance of recoveries effected from employees claims, contributions payable to Government, etc, forms and registers, internal controls, etc.
- **Health and sanitation:-** Functions of Health Department of ULB, main sources of income, nature of expenditure, procedure of accounting of revenue and expenditure, internal controls, forms and register relating to health and sanitation related transactions etc.
- **Other revenue expenditure**:- Illustrative items of revenue expenditure in ULBs, relevant accounting procedures and entries, accrual of expenditure at the end of the year, accounting of permanent advance, miscellaneous advances, internal controls, forms and registers relating to other revenue expenditure etc.
- **Grants:-** Types of grants generally received by ULBs, forms and registers relating to grants, entries relating to various types of grants, deductions of ULB dues out of grants, utilization of specific grants for revenue expenditure and capital expenditure, transfer of ''deferred income' to 'income', refund of un-utilized specific grant, grants in kind, internal controls etc.
- **Borrowings**:- Borrowing powers, procedure, forms and registers, accounting of transactions such as receipt of loans,

repayment of loans and payment of interest etc, sinking fund for loan repayment, transfer of funds to Escrow Account, delegated loans, internal controls, etc,

- **Earmarked Funds:-** Types of earmarked funds, forms and registers, accounting procedure and entries, utilization of funds, transfer of funds, sinking fund investments and accounting, closure of earmarked funds, Agency & Trust Funds, etc,
- **Investments:-** Long term and short term investments, forms and registers, accounting procedures and entries, valuation of investments, internal controls, etc,
- **Fixed Assets:-** Accounting entries, depreciation on fixed assets, capital work-in-progress, capitalization of interest during construction period, accounting of sale/disposal of fixed assets, forms and registers etc,
- **Special Transactions:-** Special types of transactions that may arise on account of works executed by other agencies out of grants or loans given by Government /own funds- ex. Water Supply / UGD works etc,
- **Period end procedures:-** Daily procedures and monthly, quarterly and annual procedures for closing of accounts, reconciliation, getting confirmation of balances, preparation of periodical financial statements etc,
- **Reconciliation procedures:-** Reconciliation of bank accounts, receivables, suspense registers, contractor's / supplier's payables, borrowings, deposits, advances, stock in hand, fixed assets related accounts, balances relating to Government and other agencies, etc,
- **Financial Statements:-** Monthly financial statements such as trial balance and DCB Statements, annual financial statements such as receipts and payments statement, income and expenditure statement, balance sheet etc, their formats, time line for preparation , submission and adoption,
- **Audit Report:-** Types of audit, duties of the Statutory Auditor and the Financial Statement Auditor, reporting requirements, additional matters to be reported by the Financial Statement Auditor etc,
- **Annual Performance Report:-** Contents of Annual Performance Report- City Management Report, Financial Auditor's report on financial statements, Cost and Performance Indicators and Budget Variance Statement.-what each of these reports should contain and their significance, timeline for audit and preparation of these reports, publishing of annual report, etc,
- **Budget and Budgetary Controls:-** Provisions of the Act and Rules relating to preparation of budget, passing of budget by the council and approval by DMA/Government, budget classification, budget codes, process of budgeting, classified registers of receipts and payments, budgetary controls and budgetary comparisons, budget and subsidiary statements formats, etc,

KMAM Vol. II contains:-

- **Chart of Accounts:-** Structure of chart of accounts, accounts codes, what constitute 'functions', 'sources of finance', major codes, minor and sub-minor codes, detailed codes, control accounts and sub-ledgers, instructions for use of chart of accounts, annexure relating to income, expenses, liability and asset account heads, etc.

1.3 Existing statutory provisions relating to audit of accounts of Municipalities

Audit of accounts of Municipalities, including Town Panchayats in the State of Karnataka is required to be conducted by the Auditor appointed by Government and also by such other agency prescribed in the rules of Municipal Council, in terms of Section 290 of Karnataka Municipalities Act, 1964.

The Government, in its Order No. PLM 11 MLR (1) 65 dated 2nd September, 1965, appointed the Deputy Controller, Assistant Controller and staff of Local Audit Circle of the State Accounts Department, as Auditor of Municipalities in the State. The Karnataka Municipalities (Powers and Duties of auditors), Rules 1965 framed by Government under Section 323 of the KMA prescribe the powers and duties of auditors and matters to be incorporated in the Audit Reports. These rules stand modified to the extent of changes made in the KMABR and this audit manual.

The State Accounts Department is following the instructions laid down in the Local Fund Audit Manual 1967 of the Department, in conducting audit of accounts of Municipalities in the State. Audit guidelines in this manual are based on the general principles of audit prescribed by the Comptroller and Audit General of India for audit of accounts of Government accounts, with necessary instructions conducive for a detailed audit of ULBs.

1.4 Need for a new Audit Manual

a) The change in the accounting system, introduction of a separate financial statements audit besides statutory audit by the State Accounts Department, provisions of rule 146 of KMABR, 2006 empowering the Government to prescribe an audit manual for ULBs etc, have warranted framing of a detailed Audit Manual for defining the scope of the Financial Statement Auditor and the Statutory Auditor, audit procedures, and reporting requirements.

b) The guidelines for audit of accounts of Municipalities contained in the Local Fund Audit Manual 1967 of the State Accounts Department shall stand replaced by this manual. However, relevant part/audit instructions of the Audit Manual being prepared by the State Accounts Department also needs to be followed.

c) Any amendment to this manual may be given effect to by the Director of Municipal Administration after prior consultation with the Controller, State Accounts Department.

1.5 Scope of audit

Both the Statutory Auditor (SA) and the Financial Statement Auditor (FSA) are required to audit the accounts of Municipalities under KMABR, 2006. They have inherent powers to look into all aspects relating to accounting, classification of the transactions under relevant heads of account, compliance to principles of regularity and propriety, and reflection of correct and complete summary of financial activities in the annual accounts prepared. As the ULB accounts are now subjected to two types audits, it is necessary to define the scope of audit and duties and responsibilities of these two entities to avoid overlapping of their duties and responsibilities. Keeping this in view, the scope of these two audit entities are broadly defined hereunder.

a) **Scope of audit of the Statutory Auditor:** The Statutory audit of local bodies is conducted by the State Accounts Department through its Local Audit Circles in the State. The SA shall audit the accounts of ULBs to ensure that financial transactions comply with regularity and propriety aspects.

The 'Karnataka Municipal Corporations and Certain Other Law (Amendment) Act, 2011 (Karnataka Act No.24 of 2011), as amended in March 2012, empowers the Comptroller and Auditor General of India to Subject the accounts of ULBs(City Municipal Councils, Town Municipal Councils and Town Panchayats) to Technical Guidance and Support through complementary audit and sending Annual Technical Inspection Report to the State Govt., for placing it before the State Legislature.

General Principles of Statutory Audit and detailed audit guidelines are given in the Chapter 3 in Section A of this manual

b) **Scope of audit by the Financial Statements Auditor:** The FSA appointed by the Director, Municipal Administration shall be responsible to verify and ensure that the financial statements prepared are in accordance with the accounting policies contained in the KMABR, 2006 and KMAM and are in the prescribed forms and depict;-

(i) complete and accurate account of its financial transactions

(ii) financial performance of the Municipality / Town Panchayat during the account period indicating the surplus / deficit of income,

(iii) financial position of the Municipality / Town Panchayat at the end of the specified period, and;

(iv) certify the financial statements prepared for the account period, duly furnishing audit opinion on whether the financial statements represent a 'true and fair' view on the state of affairs of the institution audited

In order to comply with the above responsibility, The FSA shall check the primary documents based on which vouchers are prepared for entry into the books of accounts, ensure correctness of the books of accounts and the financial statements prepared and certify the financial statements. He shall follow the accounting policies prescribed in KMABR, 2006, KMAM and terms of conditions of the appointment letter for audit of financial statements.

Detailed audit guidelines for the FSA are given in Chapter 15 to 28 in **Section B** of this manual.

1.6 Audit sequence

a) Audit report along with certified copy of the financial statements shall be sent by the financial statements auditor to the Local Audit Circle, and other specified authorities. As the Financial Statements Audit is required to be completed within four months from the end of the financial year in terms of rule 125 (4), it is necessary that financial statements audit is taken up first. Therefore, the DMA shall ensure that appointment of financial statements auditors is done well in advance to enable completion of the financial statements audit within specified time limit, and also that the ULBs finalize the annual accounts of the ULB and produce for audit within prescribed time.

b) The Statutory Audit will conduct audit of the ULB after completion of audit of the financial statements by the FSA. However, the Statutory Auditor may carry out transaction audit of the ULB pending receipt of the report of the FSA, to ensure expeditious completion of audit on receipt of FSA's report. The CSA may issue necessary guidelines to the Assistant Controllers of LACs regarding planning and completion of SA of all ULBs coming under the jurisdiction of the LAC within stipulated time and ensuring issue of Audit Reports without delay.

c) Having regard to the provisions of Section 295 of KMA regarding follow-up action to be taken by concerned authorities envisaged and provision of Section 296 empowering DMA initiate Charge and Surcharge proceedings, these aspects are dealt in detail in chapter 12 of this manual.

d) The Controller, State Accounts Department is required to send a consolidated Annual Audit Report pertaining to Municipalities audited, to the State Government for placing it before the State Legislature, in terms of Section 295 (6) of the Karnataka Municipalities Act, 1964(as amended in March 2012).

e) The Comptroller & Auditor General of India, who is empowered to subject all City Municipal Councils, Town Municipal Councils and Town Panchayats to technical guidance and support through Complementary Audit in terms of Proviso under ection 290, sub-section(1) of the KM Act, 1964 as provided in the 'Karnataka Municipal Corporations and Certain Other Law (Amendment) Act, 2011-amended in March 2012, is required to submit his Annual Technical Inspection Report pertaining to Municipalities audited, to the State Govt., for placing it before the State Legislature, as per Section 295 (7) of the KM Act, 1964

f) The Comptroller & Auditor General of India, who is mandated to subject audit of all transactions of receipts and expenditure of the Municipal Corporations to technical guidance and support through complementary audit is required to submit his annual Technical Inspection report to State Govt., for placing it before the State Legislature as per f the 'Karnataka Municipal Corporations and Certain Other Law (Amendment) Act, 2011,(as amended in March 2012').

g) 'A Committee on 'Local Bodies and Panchayat Raj Institutions has been constituted under Rule 266A of 'Rules of Procedure and Conduct of Business in Karnataka Legislative Assembly' in 2011 to consider the Annual Report of the C&AG. This Committee will review the annual audit reports on ULBs submitted by the CSAD and the C&AG to Govt. in terms of provisions of the KM Act 1964 mentioned in clauses d) and e) above and may direct action to be taken on the observations made in the Annual Audit Reports of the CSAD and C&AG. The concerned municipalities/Corporations are required to take appropriate action and submit 'Action Taken Report' to the Committee through the DMA/Govt.

1.7 Adoption of KMABR, 2006 to Municipal Corporations (except BBMP)

a) In view of the provision of Section 150 of the KMC Act, 1976 for appointment of a Chief Auditors to the Municipal Corporations in the State and the prerogative of such Chief Auditors to have their own audit manual or prescription by Govt. through rules, Govt. of Karnataka in its Notification No. UDD 16 CAR 2006 dated 03-05-2007 has made applicable KMABR 2006 issued by Government Notification No. UDD 16 CAR 2006 Dated 27-12-2006, to all Municpal Corporations except Bruhat Bengaluru Mahanagara Palike (BBMP) with retrospective effect from 01-04-2006, pending framing of rules for the Municipal Corporations.

b) The Statutory Audit of BBMP is conducted by the Chief Auditor under the supervision and guidance of the Controller, State Accounts Department, as per Section 150 (2) of the KMC Act, 1976, The Controller may direct the Chief Auditor of BBMP also to follow the general principles of audit of financial transactions and financial statements audit, as provided in this manual pending framing of separate audit manual for BBMP

c) This audit manual prescribes the General Principles of Statutory Audit and detailed audit instructions for audit of transactions of ULBs w. r. t. KMABR 2006 , the same may be followed by the Chief Auditors of Mahanagara Palikes, also.

d) As the Manual is prepared having regard to KMABR,2006 framed in respect of municipalities coming under the purview of the Karnataka Municipalities Act, 1964, references made in this manual are with reference to the relevant provisions of the Act, Rules and the KMAM.

e) Wherever the words 'municipality', 'municipal council', and 'ULBs' are used, the same may be construed as references to 'Mahanagara Palikes', 'Corporation Council' and 'Mahanagara Palikes' respectively, by the Chief Auditors.

f) While referring to the provisions of the Act, other rules and bye-laws, the relevant provisions of the KMC Act and rules and bylaws framed under it may be referred to, by the Chief Auditors.

SECTION-A
STATUTORY AUDIT

Chapter 2

Important Legal Provisions relating to Accounting in Municipalities

The auditor appointed under Section 290 of KMA should know important provisions of the Act and Rules and Bye-laws framed under the Act, especially those having bearing on finance and accounting of ULBs. This chapter is intended to facilitate auditor to have some idea of important provisions of the Act and Rules relating to constitution of municipal councils, municipal finance, budgeting, accounting and audit. The Sections given below are indicative of what it deals with but not reproduction of the provisions of the Section. The auditor has to refer to the relevant Section to know details of the provisions. Apart from these, the auditor should be conversant with Government orders, Official Memoranda and Circulars issued by Government and instructions issued by DMA, from time to time.

2.1 Important provisions of the Karnataka Municipalities Act, 1964

Section 3 of the Act provide for the Specification of Smaller Urban Areas i.e., City Municipality, Town Municipality and Industrial Townships, etc., and Section 351 of the Act provide for constitution of a Town Panchayat in respect of an area specified as transitional area under Section 349 based on satisfying conditions mentioned under Sub-section (1) of Section 3, by the Governor.

The factors considered for notification of a local area as a Smaller Urban Area (SUA) are:

- **Population of the area** (not less than 10,000 and not more than 3 lakhs)
- **Density of population** (not less than 1500 per Sq.km)
- **Revenue generated from local administration** in the year of last preceding census (not less than 9 lakhs pa or Rs.45/- per capita p.a, whichever is less)
- **Percentage of employment in non-agricultural activities** (not less than 50% of the total employment)
- **Economic importance** and
- **Such other factors**

Any area having population of not less than 10,000 and not more than 3 Lakhs may be specified as a SUA-

- 10,000 to 20,000 Called Town Panchayat
- 20,000 to 50,000 called Town Municipal Council
- 50,000 but less than 3 lakhs called as City Municipal Council
- The Governor also has powers to notify any area as TP, TMC or CMC notwithstanding the above conditions.

Any area having population of more than 3 lakhs may be notified as Larger Urban Area (LUA) i.e. Municipal corporation, as per Karnataka Municipal Corporations Act, 1976

Under Section 4, any local area adjacent to a SUA may be included within a SUA or any area within the SUA excluded from it having regard to the provisions under clauses (a) to (f) of sub-section (1) of Section 3.

Section 11 provide for constitution of Municipal Councils comprising of such number of councilors based on the population as laid down in the table given under the said Section, besides not more than 5 persons nominated by Government, the members of House of People, State Legislative Assembly, representing the constituency within which the ULB lies who are registered as electors and those members of the Councils of States and members of the State Legislative Council registered as electors within the municipal. Seats shall be reserved for SC/ST/ Backward Communities as provided in this behalf. The councilors shall be elected through general elections as provided under Section 17. Rights and privileges of the councilors are spelt out in Section 45.

Every councilor may receive such monthly allowance out of municipal funds at such rates as may be fixed by Government from time to time, as per Section 18-A.

Section 42 provides for election of presiding authorities for municipal councils namely, President and Vice-President for every municipal council. Their functions are specified under Sections 43 and 44.

In Section 72, powers of the municipal councils to lease sell and contract movable or immovable property which belongs to it, subject to restrictions and conditions are laid down. Conditions for transfer of property by municipal council are stipulated in Section 73.

Chapter IV comprise of very important provisions pertaining to assets and finances of the municipal councils namely,

- Sections 81 -defining what constitute municipal property
- Section 82-claims to property against municipal council
- Section 83- defining what constitute municipal fund
- Section 84-provisions relating to application of municipal fund and property
- Section 85-depositing/investing surplus fund, and
- Section 86-purposes for which municipal councils may borrow money

Chapter V comprising Sections 87 to 93 deal with functions of the municipal councils-Obligatory, Special and Discretionary functions, etc,

Chapter VI captioned as Municipal Taxation comprising of Sections 94 to 141 is an important chapter the auditor must know, as it deals with the taxes that may be levied by the municipal councils, procedure to be followed before levy of any tax, assessment, mode of collection of various taxes, powers of Government in relation to taxation, etc,

Chapter VII comprising of Sections 142 to 154 mainly deals with recovery procedures including distraining of articles from the premises of the defaulting tax payers and provisions for recovery of the dues as arrear of land revenue.

Chapter VIII comprising of Sections 155 to 173 deals with power of the municipal councils to execute Improvement Schemes and procedure, restrictions and conditions relating to it and Sections 173 and 174 Government's power to establish Improvement Boards in consultation with the municipal council, its powers, finance, etc

In Chapter IX-Sections 175 to 260 stipulate Regulatory and Preventive functions of the municipal councils with regard to streets, buildings, drainage and water works, external structures, public health, public safety and convenience, public nuisance, regulation of markets, sale of goods, dangerous diseases, trades and occupations, etc, besides general penalty, service of notices and miscellaneous provisions. Apart from these, some of these sections empower municipal councils to frame Rule/Regulations/Bye-laws in these connections and also to collect fees for the services rendered.

Chapter X. comprising of Sections 276 to 285 deals with powers of the municipal councils to prosecute, compound offences, file suits, etc.

Chapter XI is the most important chapter which deals with the following aspects:-

- Section 286-Prohibition of expenditure not budgeted- items of expenditure which can be paid in the absence of budget provision.
- Section .287- 288 presentation of accounts and aspects to be taken into account in preparation of budget estimates, re-appropriation of funds, etc,
- Section 289 maintenance of accounts of income and expenditure of the municipal council as per the rules framed by Government(Karnataka Municipalities Accounts Rules, 1965 replaced by KMABR,2006 framed under this section and section 323)

- Section 290 provides when and who shall audit the accounts of the municipal council besides obligation of the municipal council to pay audit charges out of municipal funds. KM (Payment of audit charges) Rules, 1967 is issued under this section).
- Proviso to sub-section (1) of Section 290 of the KM Act, 1964 also empowers the C&AG to subject audit of all City Municipal Councils, Town Municipal Councils and Town Panchayats to technical guidance and support through a complementary audit (as per' Municipal Corporations and Certain Other Law (Amendment) Act, 2011, as amended in March, 2012).
- Section 291 & 292 deal with the power of auditor to require production accounts records besides presence of the concerned person accountable or having custody of records or any person having share or interest in contract besides penalty for disobeying requisition of the auditor.
- Section 293 prescribes to whom the auditor should send audit report.
- Section 294 Specifies what the audit report should contain KM (Powers and Duties of Auditors) Rules, 1965 issued under Section 323 also contains guidelines to the auditor (Statutory Auditor).
- Section 295 prescribes the follow up action to be taken by the Municipal Commissioner/Chief Officer, municipal council, the Controller State Accounts Department.
- Sub-section (6) of Section 295 require the Controller, State Accounts Department to send consolidated Annual Audit Report pertaining to all municipal councils, to th State Govt., for placing it before the State Legislature (as per' Municipal Corporations and Certain Other Law (Amendment) Act, 2011as amended in March 2012).
- Sub-section (7) of Section 295 require that C&AG to send his Annual Technical Inspection Report on the accounts audited in terms of Proviso to Section 290(1) to the to the State Govt., for placing it before the State Legislature, as per amendment law 2011 referred to above.
- Section 296 & 297 prescribe Powers of the DMA to Surcharge or Charge illegal payment or loss caused by gross negligence or misconduct and procedure for recovery of amount of surcharge or charge made.
- Section 298 deal with application against order of surcharge or charge by aggrieved person.
- Section 300 stipulate transmission of annual accounts as soon as it is passed by the council to Government and other authorities and publication of accounts. (KM (submission of returns, statements, etc) Rules, 1965 prescribe annual accounts format in Form No. 21. The KMABR,2006 prescribe a set of financial statements as annual accounts of municipal council)
- Section 301 stipulate that quarterly/annual accounts of receipts and expenditure and the budget estimates when sanctioned shall be kept open for public inspection besides publication of the same in the manner prescribed.
- Section 302 prescribe preparation and publication of Annual Administration Report by municipal councils every year and submission of consolidated report to Government by the DMA (Preparation of Annual performance report by the municipal council prescribed under KMABR,2006)
- Section 302-A requirement of every municipal council to prepare a Development Plan and submit it to District Planning Committee constituted u/s 310 of the Karnataka Panchayat Raj Act, 1993 or Metropolitan Planning Committee u/s 503-B of the Karnataka Municipal Corporation Act, 1976.
- Section 302-B stipulate that Finance Commission constituted u/s 267 of the KPR Act to review the financial position of municipal councils and make recommendations

Chapter XII Sections 303 to 322 deal with administrative and functional control of municipal councils by the Deputy Commissioners, DMA and Government Sections 323 deal with Power of Government to make Rules for carrying out the purpose of the Act mentioned as 'as prescribed' in other sections and in respect of matters specifically mentioned under this section.

Sections 324 Power of municipal councils to make bye-laws as per the provisions of the Act or rules for regulating, permitting, licensing various activities and providing services envisaged under the Act. Section 325 Power of Government to make model bye-laws for adoption of such bye-laws by the municipal councils. Section 326 stipulates that Rules and Bye-laws to be printed and sold.

Chapter XIV Sections 327 to 348 deal with appointment of Municipal Commissioner or Chief Officer and other Municipal Officers-their duties and powers and powers to execute contracts-mode of contract and need to invite tenders u/s 347 for contracts involving expenditure exceeding the sum stipulated.

Chapter XV Sections 349 to 355 deal with provisions relating to Transitional Area and constitution and functioning of the Town Panchayats

Chapter XVI Sections 356 to 363 deal with conversion of panchayat area into a SUA, effect of absorption of panchayat area or part of it into SUA, conversion of TMC into CMC or vice versa, amalgamation of two contiguous SUA, etc,

Chapter XVII comprising of Sections 365 to 388 deals with miscellaneous provisions. Important provisions are:-

- Section 365 -Karnataka Municipal Administrative Service
- Section 366- Nomination of any agency for execution of public works- Government after consulting the municipal council, may

direct any agency to execute any public works, if required degree of professional skill is not available with the municipal council,

- Section .367-Contribution of certain percentage of revenue of municipal council to the consolidated fund of the State
- Section 370 Penalty for acquisition of any interest in contract by an officer or servant of municipal council
- Section 387: A municipal council to consult the nearest Planning Authority in respect of matters affecting town planning, if no Planning Authority has been constituted under the Karnataka Town and Country Planning Act,
- Section 388 relate to establishment of Directorate of Municipal Administration (w.e.f 6-6.1986)

2.2 Important rules relating to finance, accounting and audit made under the provisions of the Act.

The title of the rules shown in bracket is indicative of the topic to which it relates and auditor should refer to the relevant rules to know detailed provisions.

- The Karnataka Municipalities (Accounting and Budgeting) Rules, 2006- framed u/s 289 and 323 of the Act
- The Karnataka Municipalities (Delegation of Powers of Government) Rules, 1965- framed u/s 323 of the Act
- The Karnataka Municipalities Taxation Rules, 1965- framed u/s 94,95 and 323 of the Act
- The Karnataka Municipalities Irrecoverable Sums (procedure for Write off) Rules, 1967- framed u/s 323 of the Act
- The Karnataka Municipalities (Furnishing of Securities) Rules, 1965- framed u/s 323 of the Act
- The Karnataka Municipalities (Limitation on Powers of Contract) Rules, 1966- framed u/s 72 and 323 of the Act
- The Karnataka Municipalities (Regulation of Duty on Transfer of Immovable Property) Rules, 1966- framed u/s 99 and 323 of the Act
- The Karnataka Municipalities (Submission of Returns, Statements and Reports) Rules, 1966- framed u/s 300, 301 and 323 of the Act
- The Karnataka Municipalities (Levy and Collection of Fees in respect of Jatra, Urs), Rules, 1966- framed u/s 323 of the Act
- The Karnataka Municipalities (Conditions of Borrowing) Rules, 1966- framed u/s 86 and 323 of the Act
- The Karnataka Municipalities (Guidance of Officers, Grant of Copies and Miscellaneous Provisions) Rules,1966- framed u/s 323 of the Act
- The Karnataka Municipalities (Grant of Loans to Municipal Servants for construction of Houses) Rules,1967 - framed u/s 323 of the Act
- The Karnataka Municipalities (Delegation of Powers, Executive Functions, Duties, Powers and Determination of Staff) Rules 1973- framed u/s 323 of the Act
- The Karnataka Municipalities (Limitation of Powers of Standing Committee) Rule, 1977- framed u/s 63 and 323 of the Act
- The Karnataka Municipalities (Powers of Expenditure) Rules, 1986- framed u/s 84, 289 and 323 of the Act
- The Karnataka Municipalities (Grant of Advances to the Employees for purchase of Motor Car, Motor Cycle and Bicycle) Rules,1987- framed u/s 323 of the Act
- The Karnataka Municipalities (Recruitment of Officers and Servants) Rules, 1971- framed u/s 323 of the Act
- The Karnataka Municipalities (Conditions of Service) Rules, 1987- framed u/s 323 of the Act
- The Karnataka Municipalities (Improvement Board) Rules, 1966- framed u/s 173 and 174 read with 323 of the Act
- The Karnataka Municipalities (Preparation of Plans and Estimates and Execution of Municipal works) Rules, 1966- framed u/s 323 and 366 of the Act
- The Karnataka Municipalities (Powers and Duties of Auditors) Rules, 1965- framed u/s 323 of the Act
- The Karnataka Municipalities (Payment of Audit Charges) Rules, 1965- framed u/s 323 read with Section 290 of the Act
- The Karnataka Municipalities (Appearance before Government Auditor and Inspection of Books and Vouchers by Ratepayers) Rules, 1966- framed u/s 323 of the Act

2.3 Important bye laws

Important Model Bye-laws the auditor should know are:

- KM Building Bye-laws, 1979
- KM Advertisement Bye-laws
- KM Sanitation , Conservancy and Drainage, Bye-laws
- KM Water Supply Bye-laws
- KM Regulation and Inspection of Places used for private market, slaughter houses, etc,

- All model bye-laws relating to regulation and licensing for activities of the municipal council for which fees are being collected by the municipality

Chapter 3

Statutory Audit and Audit Principles

The present auditing system of Government transactions is mainly derived from the Government of India Act 1935. The Constitution of India in its Articles148 to 151 lays down the details of the institution of Comptroller & Auditor General (C&AG) of India, his terms of appointment, duties and powers. The C&AG (Duties, Powers and Conditions of Service) Act, 1971 (DPC Act) passed by parliament clearly prescribes his jurisdiction regarding the maintenance and audit of accounts of Union and States. The 73rd & 74th Amendments to the Constitution of India empowethe States to decide the auditor for the audit of accounts of local bodies. In Karnataka, the audit and certification of accounts of Zilla and Taluk panchayats are entrusted to C&AG of India and that of Grama panchayats and Municipalities to the Controller, State Accounts Department.

The 13th Finance Commission, inter-alia, made certain recommendations relating to the Local Bodies functioning in the States. The most important recommendations relating to audit are:-

a. C&AG must be entrusted with Technical Guidance & Support for all local bodies;

b. CA&G's Annual Technical Inspection Report should be placed before the state legislature; and

c. The Annual Report of the Director, Local Fund Audit should be placed before the state legislature.

In accordance with the above recommendations, provisions have been made entrusting TG&S for all ULBs in the States, placing the Technical and Inspection Report of the C&AG before the Legislature of the State and also for placing the Annual Report of the Controller, State Accounts Department pertaining to the ULBs before the Legislature, by amending KMC Act, 1976 and KM Act, 1964 through 'Karnataka Municipal Corporations and Certain Other Law (Amendment)) Act, 2011, with effect from10th June, 2011 vide Notification No. UDD 209 GEL dated 10/06/2011.(See para 1.6 d) to g) above).

3.1 Audit objectives

Broad objectives of audit are:-

- To provide an unbiased, impartial and objective assessment of the reliability and fair presentation of financial activities
- To provide an assessment of due observance of laws, rules, procedures and systems
- Assessment of the achievement of economy, efficiency and effectiveness in the implementation of the mandated activities

The conventional audit of accounts is to "verify the accuracy and completeness of accounts to secure that all revenue and receipts collected are brought to account under proper head, that all expenditure and disbursements are authorized, vouched, and correctly classified, and that the final accounts represent a complete and true statement of the financial transactions it purports to exhibit". It is an exercise to ensure Audit against provision of funds, the Regularity and Propriety of the financial transactions.

3.2 Scope of auditor

Criticism, giving opinion and suggestion are inherent part of the duties of auditor. For performing this duty, auditor has inherent powers to:

- Access to accounting and other records
- Obtain clarifications and statements
- Report serious irregularities'
- Submit audit report to the concerned authorities within specified time
- Scrutiny of compliance to audit report

3.3 Kinds of audit

Kinds of audit are:

- Audit against provision of funds,
- Regularity audit
- Propriety audit
- Performance or value for money audit
- Systems audit and
- Computer aided audit

3.4 Audit against provision of funds

This audit is directed primarily to ascertain that the money expended has been applied to the services and purposes for which grants are provided in the budget passed by the Urban Local Bodies under the provisions of the Karnataka Municipalities Act & Karnataka Municipal Corporations Act and the amount of expenditure against each budget head does not exceed the amount provided in the budget.

3.5 Audit of regularity

Regularity audit seeks to ensure accountability of the spending authorities in terms of conformity with the authority, rules, regulations and orders issued by Government or under its own powers. This covers:

- Audit against Rules, Regulations and Orders, and
- Audit against sanctions.

This audit consist of verifying and confirming that the expenditure incurred conforms to the relevant provisions of the Constitution and the laws and rules made there-under and is also in accordance with the financial rules, regulations and orders issued by a competent authority, either in pursuance of any provisions of the Constitution or of the laws and rules made there-under or by virtue of powers delegated to it.

The main rules, regulations and orders against which the audit of Urban Local Bodies expenditure is conducted are:

a) rules and orders regulating the powers to incur expenditure from the Consolidated Fund and Contingency Fund of India or of a State or fund of local bodies (both in treasury and banks),

b) rules and orders dealing with the mode of presentation of claims against Government, withdrawing money from Consolidated Fund, Contingency Fund and Public Account, claims against Urban Local Bodies and in general, the financial rules prescribing the detailed procedure to be followed by Government servants in dealing with Urban Local Bodies transactions, and

c) Rules and orders regulating the conditions of service and pay and allowances and pension of employees of the Urban Local Bodies.

In the scrutiny of these rules and orders it should be seen that:

a) they are not inconsistent with any provisions of the Constitution or of any law made there- under,

b) they are consistent with the essential requirements of audit and accounts as determined by the C&AG,

c) they do not conflict with the orders or rules made by any higher authority and

d) In case they have not been separately approved by competent authority, the issuing authority possesses necessary rule making power.

3.6 Audit against sanctions

In this audit, auditor has to be satisfied that:

a) authority sanctioning the expenditure is competent to do so under the provisions of the Act, rules or orders or by rules of delegation of financial authority made by a competent authority, and

b) Sanction is definite and needs no reference either to the sanctioning authority itself or to any higher authority.

When sanction is accorded by a competent authority, it can be challenged in audit only on grounds of propriety. If sanction is accorded subject to fulfillment of certain criteria, such sanction can be challenged if any of the criteria stipulated is disregarded and if it is considered serious as to make the sanction perverse.

In general, the auditor has to ensure the following while conducting the audit of expenditure:

a) There is provision of funds for the expenditure duly authorized by competent authority

b) The expenditure is in accordance with a sanction properly accorded and is incurred by an officer competent to incur it

c) The claims are made in accordance with rules and in proper form

d) All prescribed preliminaries to expenditure are observed, such as proper estimates framed and approved by competent authority for works expenditure and in other cases certificates required obtained before disbursement

e) The expenditure sanctioned for a limited period is not paid beyond that period without further sanction,

f) The rules regulating the method of payment have been duly observed by the disbursing officer

g) The payment has been made to the proper person and it has been so acknowledged and recorded that a second claim on the same account is impossible

h) The charge is correctly classified, and that if a charge is debitable to the personal account of a contractor, employee or other individual or is recoverable from him under any rule or order, it is recorded as such in a prescribed account

i) The rates paid for work done or supplies made are in accordance with any scale or schedule prescribed by competent authority and

j) The payments have been correctly brought to account in the original accounts

3.7 Propriety audit

The Propriety audit extends beyond the formality of the expenditure to its wisdom and faithfulness and economy. The object of Propriety audit is to support a reasonably high standard of public financial morality, of sound financial administration and devotion to

the financial interest of Government.. Even though an expenditure incurred may satisfy the conditions of audit against regularity, the same may be questioned on the grounds of propriety, like non-utilization of a building for the purpose for which it was constructed, purchase of machineries/ equipments for specific project but not utilized or delayed utilization after some years, etc which appeals to the common sense. Such expenditure will be termed as improper or avoidable or infructuous expenditure in propriety audit. As there was no hard and fast rules in this behalf, certain standards have been evolved called as "Canon of Financial Propriety", namely,

a) The expenditure should not prima facie be more than what the occasion demands,

b) Every Government servant should exercise the same vigilance in respect of expenditure incurred from Government revenues as a person of ordinary prudence would exercise in respect of the expenditure incurred out of his own money.

c) No authority should exercise its power to sanctioning expenditure to pass an order which will be directly or indirectly to its own advantage

d) Public money should not be utilized for the benefit of a particular individual or a section of the community unless the claim for the amount could be enforced in a Court of Law or is in pursuance of the recognized policy or custom

e) No authority should sanction any expenditure which is likely to involve at later date expenditure beyond its own powers of sanction.

f) The amount of allowances, such traveling allowances, granted to meet expenditure of a particular type, should be so regulated that the allowances are not a source of profit to the recipient.

Any violation of these cannons or wasteful/infructuous cases of expenditure has to be reported to all concerned by the Statutory Auditor.

3.8 Performance or Value for Money (VFM) audit

This audit is known as Efficiency-Cum-Performance Audit (ECPA) Or Value for Money Audit. ECPA is a technique of audit adopted to assess and evaluate. The three basic elements of Value for Money are economy, efficiency and effectiveness of development schemes, projects and organisations.

Economy is concerned with minimizing the cost of resources acquired or used having regard to good quality.

Efficiency is the relationship between the output of goods or services or other results and the resources used to produce them.

Effectiveness is concerned with the relationship between the intended results and the actual result of a scheme, project or programme

The objective of this audit is generally to review a particular project/scheme/activity to ascertain;

- Extent of achievement of physical and financial targets, unintended impact
- Realization of socio-economic objectives
- Whether the scheme/programme was implemented with due regard to economy, efficiency and effectiveness, and
- Highlight instances of avoidable, excess or infructuous expenditure, attributable to improper planning, delays in execution, adoption of unsound policies, etc.

Performance Audit (VFM) may be taken up in ULBs in respect of schemes and projects entrusted to it by State / Central Government and separate grants are released for the same, when such an audit is felt necessary by the Statutory Auditor or so requested by DMA/Government The Annual Performance report required to be prepared under the KMAM - Chapter 25, comprising of City Management Report, Financial Auditor's report on financial statements, Cost and Performance Indicators and Budget Variance Statements gives an opportunity to the SA to analyze and assess the performance and make appropriate comments.

3.9 Systems audit

A system is an orderly arrangement of separate but interdependent and interacting activities and related procedures which implements and facilitates performance of the functions of the organization.

A System Audit may be undertaken to ascertain whether in an organization as a whole or a wing or a section is designed with appropriate controls, checks and balances to safeguard against errors, frauds, etc,. This may be undertaken when serious defects in the functioning of the organization or a wing or a section is noticed by the management or in audit.

System Audit may be taken up when the serious lapses noticed in accounting of receipts or expenditure could be attributed to any defect in the system or procedure, or when management desire for such an audit to ensure effectiveness of the existing systems.

General Principles:

i. Check the chain of movement in each procedure forming a part of the operational or financial activity. Each link in the chain has to be analysed to identify the unnecessary links.

ii. Causes for departures from or relaxations of the prescribed procedures should be analysed to ascertain the in-built delays. The analysis will indicate where the linkages are getting extended or overloaded and how the resultant strains may be eliminated.

iii. System should be examined to check whether action on important points has been initiated at sufficiently high levels of the hierarchy so as to produce meaningful results.

iv. In addition, procedures, and or records which appear to be redundant or superfluous should be identified for elimination.

3.10 Computer Aided Audit /Information Technology Audit

Computer Aided Audit may be resorted to when:

- All aspects of accounting transactions are fully computerized
- A robust, reliable and sustainable computerized accounting system is in place with audit trail conducive for computer aided audit.
- Various modules of accounting software developed are integrated to the main accounting module for easy access to the accounting data/reports
- Accounting software developed enables audit to check required categories of transactions- detailed or summary or analytical data.

3.11 Application of the above audit principles in the audit of ULB accounts by the Statutory Audit Authority, i.e. State Accounts Department

Audit of accounts depends on the system of accounting followed, rules and regulations framed, the procedures and forms prescribed in the rules and regulations. Therefore, the audit has to be conducted having regard to these aspects. Refer Chapter 2 to have an idea of important provisions of the Act and Rules.

Audit against provisions shall be conducted with reference to the stipulations, restrictions and procedures laid down in Sections 286, 287 and 288 of the Act and procedures and forms prescribed in the KMABR 2006.

Audit against Regularity shall be conducted with reference to the financial rules framed under Section 289 and 323 of the Act besides provisions relating to delegation of powers to Municipal Authorities and Controlling Authorities, KMABR 2006, etc,.

Propriety Audit shall be conducted keeping in view the canons of financial propriety and transactions disclosing glaring extravagance/ infructuous expenditure, etc,.

The detailed audit procedure covering above aspects are laid down in subsequent chapters of this manual.

3.12 Audit of revenues

It is the primary responsibility of the revenue collecting authorities to see that all revenue receipts due to the ULB under laws applicable to it are assessed properly, demanded and realized timely and credited to its account, as per rules.

The Audit is required to see that:

a) Rules and procedure are in place to secure effective check on assessment, collection, remittance and classification of revenue and are strictly followed

b) Prescribed Accounts, forms and registers are properly maintained

c) Instances of misappropriation noticed in audit are reported to concerned and prompt action taken by the concerned authorities

d) Defects in the system which enabled misappropriation or defalcation are reported promptly to the institution, Controlling Authorities and Government.

Detailed audit checks to be exercised in the audit of income account (revenues) of the ULBs are given in Chapter 5.

3.13 Audit of financial statements of ULBs

Though audit of financial statements and certification of the accounts falls within the ambit of the Statutory Auditor as per the provisions of KM (Powers and Duties of the Auditor) Rules, 1965, in view of the specific provisions in the KMABR 2006 for appointment of Financial Statement Auditor and duties and responsibilities of such auditor, this audit is restricted to certain aspects specified below:-

- Detailed check of vouchers prepared by the Accounts Department to the books of accounts, treasury/bank pass sheets and bank reconciliation statements
- Test check of year end closing of cash book, bank book, journal book, ledgers, trial balance
- Review of financial statements w. r. t. trial balance and other records

3.14 Scope of physical verification in Statutory Audit

Audit by statutory auditor is generally confined to the accounting records maintained by the ULBs However, the auditor is required to physically verify;-

- Cash on hand with the cashier and check its agreement with the cash book balance, as on that day
- Stock of unused Receipt Books, Cheque books, Ticket Books, etc,
- Stock of unused money value book-lets and forms like prescribed and priced application forms for various services

3.15 Audit alertness

Auditor should be alert and vigilant to detect frauds that might have taken place on account of irregularities like:

- Unauthenticated erasures and alterations of accounting records
- Use of photo copies of documents for payments

- Missing vouchers, counter foil for departmental receipts issued
- Unusual accounting entries
- Discrepancy between control total and subsidiary records
- Manipulation of accounting records to conceal misappropriation of receipts
- Retention of heavy cash balances and undue delay in depositing cash receipts into Bank/treasury.

3.16 Audit report

The Audit Report is the end product of every Audit. It is through this media the auditor expresses his opinion on the test of financial transactions with regard to regularity and propriety as well as on the Financial Statements and other data under audit. The wording of audit report is of prime importance as auditor's legal responsibility for negligence or fraud rests on this report. The report must contain all pertinent information to satisfy audit objectives and should be complete with appropriate background information audit conclusions. Report should be correct objective convincing and should be concise and must have clarity.

Detailed instructions regarding audit planning, intimation of audit programmes, conduct of audit, issue of audit enquiries, completion of audit, audit report format and its contents are given in **Chapter 11** of this manual for reference.

Chapter 4

Budget

4.1 Preparation and presentation of budget

[sec. 287 of KM Act-1964 - Rule 131 to 135 of KMAB Rules 2006 and detailed instructions on budget preparation given in Chapter 26 of KMAM]

It shall be ensured in audit whether the following requirement under Section 287 (3) of the KM Act , 1964 has been fulfilled by the municipal council:

a) Adequate and suitable provisions made for fulfillment of functions imposed on it under the Act or any other law

b) Necessary provision made for payment of principal and interest payable towards loans taken by the municipal council

c) Provisions made towards all sums payable to Government including contributions for maintaining water supply, dispensaries, schools managed by Government on behalf of the municipal council

d) A closing balance to meet establishment expenses of the municipal council for a period of three months is allowed in the budget estimates

Audit shall also verify and ensure that following aspects prescribed under Rule 131 to133 are complied or otherwise:

a) Budget estimates of the municipal council are prepared on cash basis even though the accounts are maintained in double entry accrual system of accounting

b) Budget estimates for the next financial year is prepared by the Commissioner/Chief Officer and presented before the council before 15th day of January, preparing a Budget Summary in KMF No. 79 supported by detailed estimate of Revenue Receipts in KMF NO. 80, Revenue Payments in KMF NO. 81, Capital Receipts in KMF NO. 82, Capital Payments in KMF NO. 83, Extraordinary Receipts in KMF NO. 84 and Extraordinary Payments in KMF NO. 85

c) Revised budget estimates of the current year taking into account the additional budget and re-appropriation of funds made, is also placed along with ensuing year's budget estimates

d) The revised budget estimates of the current year and estimates for the next year placed before the Municipal Council, approved by the municipal Council, at least before the commencement of financial year.

e) The budget estimates as passed by the municipal council is published under the seal of the municipal council with the signature of the President and the MC/CO and hosted in the website of the municipality

f) Copies of the budget forwarded to Government, DMA, DC, CSAD and the Assistant Controller of the jurisdictional Local Audit Circle and an abridged version of the budget sent to the District Publicity and Information officer for publication in 2 leading news papers of the District. A notice shall also be published in two local news papers having maximum circulation in the District announcing the sanction of the budget and the detailed copies may be obtained from the office of the municipality on payment of necessary fees or may be downloaded from the website of the municipality.

g) Audit should also see whether any modification to the budget estimates submitted to Government / DMA/DC is received in terms of Section 287(5) of the KM Act.

4.2 Compliance to preliminary procedure

Audit is required to verify and ensure that the municipal council has complied with the following preliminary procedure before preparation and placing of budget estimates for approval of the municipal council:

a) Manner of preparing budget estimates laid down in Rule 133 (1) are followed

b) Estimation of transactions of income and expenditure is based on estimation sheets prepared in Budget Information Data Sheets (BIDS) prescribed in Chapter 26 of KMAM

c) First round of Public Consultation meeting while preparing the budget in November, inviting representatives of registered 'Resident Welfare Associations'. NGOs, Trade and Industry Associations, other Associations and prominent citizens of the municipal area for discussing following aspects:

(i) Annual performance report of previous year

(ii) The budget performance of the current year

(iii) The approach to the ensuing budget year

(iv) The proposed capital expenditure & new works suggested

(v) Suggestions as to additional revenue measures and

(vi) Proceedings recorded placed with the feasibility opinion of the MC/CO before the council, as stipulated in Rule 133(3) of KMABR,2006

d) Second round of Public Consultation meeting held in December placing before the public representatives mentioned above, the following for discussion and suggestion offered:

(i) draft budget which is proposed to be placed before the Council

(ii) details of capital works most likely to be taken up in the next year

(iii) suggestions received placed before the council along with the note of the MC/CO as to the feasibility of the suggestions financially & administratively, as per Rule 133(4) of KMABR,2006

4.3 Budgetary control

Audit should examine the budget control mechanism followed in the municipality, and should ensure that:

a) No expenditure is incurred unless budget provision is made in the budget and sanction to incur expenditure exists

b) Expenditure of earlier periods are paid with the sanction of the council, only after necessary budget provision is made by way of additional budget or by re-appropriation of funds

c) No expenditure is incurred in anticipation of additional grants or by diversion of grants available under other fund account

4.4 Budget variance

Audit is required to see that there are no instances of excess expenditure over budget provision and abnormal savings against provisions. The 'Budget Variance Statement' prepared by the Accounts Department as stipulated in para 26.52 of KMAM will disclose such variances. If no valid reasons are forthcoming for such variations between budgeted figures and actual figures by the MC/CO, such cases may be highlighted in the audit report

Chapter 5

Audit of ULB Income

5.1 Incomes of ULBs

Income or Revenues of ULBs comprise of:

a) Taxes levied under the provisions of the Act i.e. Section 94 of KM Act

b) Assigned Revenue by Govt. like Grants under devolution fund (State Finance Commission)

c) Govt. of India Grants (Finance Commission/Schemes)

d) Fees collected under the provisions of the Act, Rules and bye-laws

e) Income from properties of the ULBs

f) 10% of the amount of cesses collected, as collection charges

g) Fines and penalties levied under the provisions of the law

h) Unconditional Contributions, Donations, etc from Govt. and other entities

i) Any other receipts

Revenue of the ULBs are broadly categorized as follows:-

- Revenue Receipts
- Capital Receipts

Revenue Receipts include;-

- **Tax Revenue**- i.e. revenue from taxes levied by the ULBs as per the Act., like Tax on buildings and lands (Property Tax), Advertisement tax, and Duty on transfer of immovable properties in the form of additional stamp duty

- **Non-tax revenue** i.e. income from properties like lease rentals, fees levied for services rendered, user charges, interest from investments, untied grants (State Finance Commission) released by State Govt. under devolution of funds according to the recommendation of the State Finance Commission as mandated under 74th amendment to Constitution of India and other receipts like fines, penalties, copying charges for documents requisitioned, etc.

Capital Receipts include;-

- Grants received for creation of assets or for capital works
- Loans raised for creation of assets or for capital works
- Income from sale of lands, buildings and other fixed assets

For accounting purpose, the categories mentioned above are further categorized as:

a) income accounted on accrual basis, and

b) income accounted on cash basis

This is based on the criteria laid down in Chapter 4 (rules 19&20) and Chapter 5 (rules 21 to 34) of KMABR,2006

The Concerned Departments / Sections of the ULBs are responsible for identification of income legally collectable under the Act and rules, assess the amount, collect and remit it to concerned bank/treasury accounts and maintain accounts as per the procedure laid down in the rules.

The following items of revenue fall under the category of **Accruable Income** satisfying the criteria laid down in Rule 19 (1) of KMABR,2006;-

a) Property Tax

b) Service charges in lieu of Property tax levied under Section 94(2)

c) Advertisement Tax

d) Water Supply and Sewerage Charges

e) Trade license fees

f) Rental income from municipal properties (rent from shops, commercial complex etc.)

g) Lease rental income

h) Ground rent on advertisement hoardings on ULB land

The following items of revenue fall under the category of Non-Accruable income accounted on receipt of cash;-

a) Rent from guest houses, community halls, auditoriums etc.

b) Rent from daily markets collected departmentally.

c) Fees for birth/ death certificate.

d) Fees for khatha transfer. e) Building License fees.

f) Cremation / Burial charges, copy fees, etc,.

g) Fines and Penalties

Chapter 6 of KMAM prescribes the accounting entries to be passed in respect of income of ULBs and form of accounting. The following are some of the important accounting forms required to be maintained by the ULBs in connection with accounting of income. Audit has to verify these register and forms in audit.

Table 1: Important accounting forms

Name of the Form/Register	Form No
Summary of statement of demand raised or income accrued	KMF No. 13
Register of changes in Demand or Adjustments (write off, remissions etc,.)	KMF No. 27
Summary statement of changes in Demand or Adjustments	KMF No. 13A
Receipt Books	KMF No 14
Register of Cheques received	KMF No 15
Collection Register of (cash and cheque collection)	KMF No 16
Collection Register (Bank collection)	KMF No 16 A
Chitta	KMF No 17
Summary of daily cash collections	KMF No 18
Summary of daily cheque collection	KMF No 19
Summary of daily collection through bank / treasury	KMF No 20

Demand collection and balance (DCB) cum Form III register	KMF No 24
Special DCB register (monthly basis collections)	KMF No 25
Miscellaneous DCB Register (for demands other than those liable to be paid on monthly basis)	KMF No 26
Demand collection and balance Register (DCB)-Trade License Fees	KMF No 26A
Suspense Register to record transactions for which details are wanting	KMF No 28

Audit checks to be exercised in the audit of accounting of collection of ULB dues in the office are discussed in Chapter 10. Therefore, detailed audit checks in relation to other accounting record prescribed in the KMABR,2006 and KMAM are indicated in this chapter

5.2 Audit of any new tax levied by the ULBs

When any tax is levied by the ULB, audit has to verify whether the levy of tax is permissible under Section 94 of KM Act or any other legislation, the following procedure to be followed before levy of tax as laid down in Section 95 has been followed and sanction of Government for the said levy: obtained-

a) Tax has been levied for the first time or when the rate is increased, a notice has been published by the ULB as required by section 95 of the KM Act

b) Council had published a notification in the Karnataka Gazette, specifying the rate at which, the date from which and the period for which such tax would be levied

Note: A notification is necessary even if a tax is reduced or abolished.

c) Any resolution abolishing a tax or reducing the rate of tax has been reported to Government and in municipalities which have outstanding loan either from the Government or from the public or other local body, such abolition or reduction is not given effect to without the sanction of Government as required by section 141(b) of the KM Act 1964.

5.3 Audit of property tax account

Audit has to see whether:

- DCB register is maintained in form No KMF N0. 24 based on the demand raised or income accrued in KMF NO. 13 furnished by the Revenue Department.
- The Accounts Department has passed entries opening ledger account for 'Receivables- Property Tax income' by preparing a Journal Voucher
- Filing of Property Tax-SAS return: Every owner or occupier who is liable to pay tax has submitted the return required under SAS within the stipulated time and paid the tax to the ULB through the designated bank
- Arrangements have been made to obtain bank schedules together with SAS declaration forms from the designated banks by allocating staff for the purpose of accounting of collections through banks by preparing Summary of Daily Bank Collections of each bank in KMF No. 20
- Verification of SAS declarations and the challans supporting remittance of tax as per self assessment has been done to ensure tax has been properly assessed as per the guidelines for assessment on Capital Value System (CVS)
- Payment of Tax: Tax has been remitted by the tax payer within the time specified for payment without penalty and rebate of 5% of tax is allowed wherever paid within stipulated time, as per section 105(1) of the KM Act 1964
- Penalty of 2% P.M. under section 105(5) of the Karnataka Municipalities Act 1964 is collected where tax has been paid after 90 days, after the commencement of financial year
- Self assessment declared are verified and found correct, assessed accordingly and an order of assessment sent to the tax payers, as per Section 105 (3) and orders in all cases of self declaration returns are concluded within one year from the date of submission of returns
- Payment/Collection of Cesses on Property Tax: Tax Payers have paid Cesses payable on the property tax along with SAS declaration return to the bank and in case of tax collected by collection staff, the same has been collected by them
- Issue of Assessment Orders: MC/CO or the authorized officer has conducted the assessment and raised demand for property tax in case of property owners who failed to file return under SAS with in 30th June as per Section 105 (4) of the Act and Rule 19 of Karnataka Municipalities Taxation Rules, 1965 (amended from 23.01.2002), which is called Compulsory Assessment by the local bodies (CAL), and orders sent to the tax defaulted tax payer.
- Collection of Penalty: Any penalty ordered to be paid by the MC/CO/Authorized Officer either for failure to file the return or for furnishing incorrect or incomplete return or failure to submit the return after payment of tax, in terms of Section 105(5) of the Act, have been paid or not by the tax payer
- Objections against assessments: If any tax payer has sent objection, the objection has been sent within one month from the date of receipt of assessment order and a decision either confirming or revising the assessment is communicated to the tax payer within sixty days from the date of filing objection.

- Accounting of changes in the demand: A statement of changes in the demand in KMF No. 13A is prepared on monthly basis by the Revenue Department and sent to the Accounts Department for effecting changes in the 'Receivables- Property tax account' and other accounts.
- Accounting of collections in the DCB register: Property tax remitted by the tax payers along with the SAS declaration returns are posted in the DCB registers with reference to remittance challans accounted in the summary of Daily Bank Collection statements and all payments of tax through Bill Collectors or ULB office are accounted with reference to receipts accounted in the collection register. Audit should also see that Remissions and Write off granted by the ULB are also reflected in the DCB registers and the balance is arrived at correctly and that agree with the total outstanding figure in the 'Receivables- Property Tax account'
- Preparation and publication of Property Tax Register (Rule 106 of KM Act): A Property Tax Register in respect of buildings and vacant lands or both in the municipal area, with such particulars is prepared in the form prescribed.
- Number of cases where on application made by any person and payment of fees specified by the authorized person, such persons are allowed to inspect the above register and number of cases certified extract of the entries in the said register are given to such persons
- Whether any survey of buildings and lands or both has been conducted by the ULB on the orders of Government and any expenditure incurred towards conduct of such survey for assessment/preparation of the property tax register, as per Section 107-A of the Act.
- Enhancement of property tax: Enhancement of property tax once in three years, commencing from 2005-06 has been made as provided under Section 102-A of the Act.
- Demand of property Tax has been raised in the month in which the property tax is received / SAS returns filed on new buildings or demand raised by issue of demand notice, whichever is earlier, as per para 6.8 (11) of chapter 6 of the KMAM
- The properties which have escaped assessment have been accounted as prior period income when recognized and the amount pertaining to current year has been treated as 'current years income' and that the property tax received in advance is treated as a 'liability' till the tax becomes due and same is adjusted against receivables as per para 6.8 (b) and (c) of chapter 6 of the KMAM
- Rebate allowed on property tax on account of self occupation under section 103 of the Act, the net amount has been accounted as property tax i.e. for the purpose of both demand and collection, and rebate allowed on account of early payment under provision to section 105(1) of the Act, treated as expenditure by accounting gross amount as property tax as para 6.8 (l) (ii) of chapter 6 of KMAM
- Notice fee, Warrant fee and Distraint fee, penalty etc for which notices or warrants are issued have been accounted as and when the demand is raised as per para 6.8(e) of KMAM

5.4 Service charge in lieu of property tax

Under section 94(1A) of the Karnataka Municipalities Act 1964, several properties such as, places of worship, places of charitable purpose, hospitals and Government properties are exempt from the payment of property tax. However, section 94(2) provides for collection of service charge for providing Civic amenities to these organizations at the prescribed rates, as per para 6.34 of chapter 6 of the KMAM. The demand for service charge in lieu of property tax shall also be recorded in the same way as property tax.

It has to be verified and ensured in audit that such items are included in DCB raised in KMF No.13 under head service charge in lieu of property tax. Accounting procedure is detailed in para 6.35 of chapter 6 of the manual and DCB accounts maintained.

5.5 Cesses collected on behalf of the State Government

a) Audit has to verify and ensure that the state Government dues such as Health cess, Beggary cess, Library cess or any other cess collected along with property tax has been recorded with property tax while accruing property tax and both have been debited to receivable account and property tax is credited to property tax (income) account and total cess amount is credited to a separate "cess control Account- property tax" (para. 6.8(f) of the manual).

b) 90% of the Cesses collected transferred to individual cess liability account of different cesses from where remittances are made to appropriate authorities, and balance of 10% percent of the collected amount retained as 'Cess Collection Charges' under income as per para 6.8 (g) of the KMAM.

c) Remissions granted, refunds etc are to be seen as affected to accounts concerned as per the provisions of para 6.8 (h),(i),(j),(k),(l),(m) and (n) of KMAM. Accounting policies relating to property tax is also applied to the extent possible to the Advertisement tax.

5.6 Check of collections

a) The ULBS may collect money by way of the following means as per Rules 2 to 27 of KMABR,2006

(i) Through the ULB's Bill collectors ,

(ii) Through office collections

(iii) Through a collection agency (such as designated Bank/ treasury for collection of property Tax under SAS),

b) In respect of the above first two cases collections may be through cash, cheque or DD for which printed Receipts in KMF No14 are to be issued.

5.7 Check of stock account of receipt books

Auditor has to physically count the un-used Receipts books on hand with reference to stock book balance in KMF No 87 and certify in the stock register as to its correctness. Ensure that these have been supplied by Government Printing press or got printed from presses authorized by Government Printing Press

Auditor has to obtain the receipts books issued to various collection staff during the period of accounts audited, as per the Stock Book of Receipts in addition to unused receipt books as on 31st of March of previous financial year Auditor has to verify Stock Account of Receipt Books and ensure that:

- The printed receipt books in form KMF 14 in Triplicate, serially numbered have been issued to each collection staff, as per the entries of issues made in the stock book.
- Only one receipt book has been issued to the collection staff, at a time after, the earlier receipt book returned after it is completely or almost completely used
- All receipt books issued to a Bill Collector or other authorized official during the period of accounts under audit, have been actually accounted as seen from the entries recorded in the collection registers maintained by them
- The receipts have been written using double-sided carbon.
- Original receipts issued to the tax payers the duplicate copy sent for record of the Department concerned and the triplicate retained in the receipt book as per rules and para 5.53 of chapter 5 of KMAM
- In the case of receipt issued in respect of Cheques and drafts, the receipt issued is recorded with a notation "subject to realization".
- The unused receipts as on 31st of March have been subsequently used and accounted

5.8 Check of accounting in collection register

Auditor shall verify and ensure that:-

- Collections as per the receipts issued have been accounted in the collection Register in KMF No 16 maintained by each collection staff and the daily collections entered from the receipt book have been correctly totaled
- Separate collection registers have been maintained for each such collection of bank account in KMF No 16A (para 5.54 chapter 5 of KMAM)
- Revenue Inspector, Revenue officer or any other nominated officer has exercised Checks of receipts and collections register of each bill collector with reference to the DCB register and affixed his signature on the collection Register (para5.55 of chapter 5 of KMAM)
- The amount collected has been handed over to the Cashier by the collection staff, after verification as above and the cashier has acknowledged the receipt of the collections in the collection Register.
- The Cashier has maintained a 'Register of Cheques Received' in KMF No15 and has accounted collections received through cheques handed over by the collection staff

5.9 Check of Chitta

Auditor shall verify Chitta and ensure that:-

- Cashier has accounted all collections made in the office or by any staff entrusted with office collections, in the Collection Register maintained by him and got verified by some designated official
- Cashier has accounted all collections received by him in a Chitta in KMF No17 duly segregating the collections fund-wise and Account Codes-wise
- Cashier has prepared summary of daily cash collection in Form KMF No 18 and cheque collections in Form KMF No 19 separately for each Fund segregating the collections under relevant account heads and account code and Budget codes.
- There has been no delay at any stage in bringing the collections to account
- Summary statements in KMF No 18 and 19 have been sent to the Accounts Superintendent/Accountant, for verification and preparation of separate Receipt Vouchers in KMF No.8 for cash and cheque collections

5.10 Check of remittance of collections

Auditor shall verify and ensure that:-

- The daily collections acknowledged by the cashier and entered in Chitta have been remitted into treasury or bank, on the next working day
- Remittances to treasury or bank have been made preparing challan/ pay-in-slips and recording the remittances in a 'Remittance Book'.

- Remittance Book has been regularly verified by the Office Manager/MC/CO
- Amount remitted to banks have been brought to Cash Book and Bank Book by preparing Contra Voucher in KMF No.10 by the Accountant

5.11 Reconciliation of remittances made to bank accounts

Auditor shall see whether:-

- Bank statements have been obtained on weekly basis and remittances reconciled with reference to Remittance Book and Cash /Bank Book
- Realization of all cheques remitted to Treasury or Banks has been ensured by the Accountant
- In case of Dishonoured cheques, action as stipulated in Rule 34 of KMABR,2006 has been taken and necessary entries have been made in the relevant records reversing the receipt entry

5.12 Check of direct bank collections

In the case of direct collection by banks in respect of property tax payments, auditor has to verify and ensure that:

- Arrangements have been made for obtaining bank statements from the designated bank, regularly (at least weekly)
- Daily bank collections have been accounted in Collection Register in KMF No.16A by the official entrusted with this task
- After entry of the direct bank collections in the form 16-A, challans supporting remittance of tax have been handed over to the concerned official responsible for posting of collections in the DCB register
- Based on the Daily Collection Register, separate Summary of Daily Bank Collection in KMF No.20 for each bank has been prepared and verified and authenticated by the Revenue Inspector/ Revenue Officer or any other official designated for this purpose and sent to Accountant
- The Accountant has prepared Receipt Voucher in KMF No.8 by debit to Bank/Treasury account concerned and by credit to concerned Income account (para 5.61 of KMAM)
- In respect of arrears collection of property tax, collections made by the Bill collectors have been accounted in collection register by them and remitted to cashier, in the usual manner

5.13 Procedure of accounting property tax

Procedure for passing of accounting entries is laid down in Chapter 6 of KMAM. The Auditor has to see that accounting entries have been passed for accrual of property tax, changes in the accrued demand, accounting on collection of tax, advance collection of tax, remissions and writes off, etc, accordingly in the vouchers and books of accounts.

5.14 Verification of the Demand Collection and Balance Register (Form KMF 24)

It should be seen in audit whether: -

- Total demand has been certified by the Executive authority.
- Alterations in demand have been carried out in the demand register according to Form No13A including 'rebate of 5% allowed on payment of property tax within thirty days of commencement of the year, as indicated in para 6.32 of KMAM
- Posting of collections have been correctly recorded in the DCB register based on the Collection Registers of collection staff in respect of collections in cash and through cheques and with reference to challans & bank statement entries in respect of direct bank collections
- Reductions granted on appeals have been noted in the demand Register.
- Page-wise totals of the several money columns in the demand register have been made in ink and carried forward correctly to the abstract prepared at the end of the register. Totals in each register should be test checked to verify their correctness. If numerous mistakes are noticed, such further check may be exercised, as the auditor may consider necessary.
- Totals of the abstract agree with the corresponding figures in the demand, collection and balance statement prepared for the year of audit and placed before the municipal council.
- Total collection agrees with the progressive total amount shown in the Classified Abstract of Receipts
- Balances have been correctly arrived at carried forward to the balance column of the DCB Register.
- In case of write off, the concerned files indicate that the amounts due have been found to be irrecoverable and sanction of competent authority has been obtained for writing off
- In case of remissions, the same are admissible according to provisions of the Act and Rules framed there-under and prescribed procedure has been followed before according sanction for write off
- Timely action has been taken to avoid a due becoming barred by the Limitation of Time Act
- Posting of collections in the DCB register are supported by entries in the Collection Register or Challan details for direct bank collections i.e. to ensure that no fictitious postings of collections are recorded.

5.15 Advertisement tax

Accounting of advertisement tax is similar to property Tax .The Revenue Department of ULB maintains a miscellaneous DCB register in KMF No 26 to record demands collections and balances due in respect of Advertisement tax. This shall be based on advertisement tax statement of Demand or Income Accrued in KMF 13 for the year prepared and sent to the Accounts Departments at the beginning of the year. Based on this statement, the Accounts Department shall prepare the journal voucher to include in the accounts (see para 6.38 of N KMAM).

Audit of collection of accrued Advertisement tax is same as that of property tax.

5.16 Provision for unrealized taxes

a) Under Rule 58(1) of KMABR,2006, a provision on the amount of 'Receivables' in respect of tax receivable (property tax as well as advertisement tax) remaining outstanding at the end of the year has to be made in the accounts on the following basis:-

(i) Outstanding for more than 2 years but not exceeding 3 years @ 25%.

(ii) Outstanding for more than 3 years but not exceeding 4 years. @ 50%

(iii) Out standings for more than 4 years and not exceeding 5 years. @ 75%

(iv) Outstanding more than 5 years 100 %.

b) Rule 58 (2) of KMABR,2006 prescribes that such a provisions shall be made on overall basis on balances in the respective accounts in the books of accounts shall not have effect of reduction or write off of demand and as such, no entries for such provisions shall be made in the DCB register.

c) The Auditor has to verify and ensure that provision made as above and reflected in the balance sheet is not reduced from the 'Receivables' outstanding or accounted as 'write off' in the respective Ledger accounts and DCB registers.

5.17 Water supply and sewerage charges

a) Auditor should be conversant with the revenue being collected by the ULBs, the accounting policies relating to it, accounting procedure laid down in chapter 7 of KMAM.

b) Under the new accounting system, water supply and sewage is recognized as a separate fund, and ULB"s are required to maintain separate books of account for transactions pertaining to water supply and sewerage (para 7.2 of KMAM)

c) ULB's charge the users fee for providing and maintenance of water supply to the public and private purpose.

d) The charges for water supply are collected each month based on a standard rate per house hold as per the bylaws approved by the Municipal council.

e) The following types of revenue from water supply and sewage are to be checked .in audit

(i) monthly water charges- collected on accrual basis

(ii) connection charges for water supply for new connection -accounted on collection

(iii) water Tanker charges for supply of water at fixed rate per tanker- accounted on collection

(iv) Road cutting charges and Restoration charges (to be accounted under General funds).- accounted on collection

(v) Connection charges for new sewerage connections.- accounted on collection

(vi) Monthly sewerage maintenance charges-- accounted on collection, if the council decides to charge the users.

f) The Auditor has to verify the demand raised in the DCB register in Form No KMF 25 and other accounting records mentioned below. (rule 53(1) (b) KMABR,2006)

- Demand raised or income accrued in Form KMF No 13
- Summary statement of changes in demand in Form KMF No13A
- Register of changes in demand or adjustments KMF No 27
- Register of cheques received Form in MKF No 15
- Collection Register of cash and Cheques KMF No 16
- Collection Register of bank collection, if any, KMF No16A.
- Chitta in Form KMF No 17
- Summary of daily cash collection and cheque collection in Form KMF No 18 and 19

g) Water supply and sewerage collections are to be checked with reference to receipts issued, collection registers, and traced in the Chitta, if the collections are made by the Bill collectors.

h) All other checks as prescribed in the case of Property Tax have to be exercised

i) Transaction, such as advance of water charges, refunds and remissions, notice fee / warrant fee, provision for doubtful receivables, etc are to be the same as in the case of property tax.

j) It is to be verified that the following internal controls are observed:

- Accounts department had taken action to obtain Bank statement on daily basis and verified the actual realization of drafts received and deposited in the Bank using the Cheques received Register (KMF No15).
- Quarterly reconciliation has been carried out by the accounts department and revenue/ water supply department in respect of amounts collected and balances in receivable accounts, Ledger accounts with the balances in special D.C.B. register.

5.18 Rentals, fees and other incomes

a) The following items of revenue also falls accruable items of income:-

(i) Rental income from municipal properties (rent from shops commercial complex etc.), rental from leased properties

(ii) Trade License Fees for regulation of dangerous and offensive Trades

(iii) Ground rent on advertisement hoardings on municipal lands

b) In these cases, auditor has to verify and ensure that DCB registers are maintained in the prescribed form and accounted as laid down in Chapter 12 of KMABR,2006 and accounting entries passed as indicated in Chapter 9 of KMAM

c) All properties let out or leased are supported by resolution of the council and necessary agreement executed by the lessees.

d) No lease of immovable property belonging to the Council for periods exceeding 5 years has been given on lease without the sanction of the Government and in the case of a lease for a period exceeding one year, sanction of the Municipal Council by a resolution is obtained.

e) Timely action has been taken to renew the lease or newly let it or lease on expiry of the period of lease

f) Expenditure incurred on maintenance of these shops and buildings during the year of accounts audited has not exceeded the income derived from it

g) In the case of Trade Licenses granted, provisions of the rules and relevant bye-laws relating to preliminaries to be followed are complied with and fees prescribed have been collected. Licenses have been renewed before expiry of currency of validity of License by paying the renewal fees well in advance

h) All checks as applicable in the case of Property tax have to be applied in the audit of these revenues also

5.19 Right of collection of revenues leased out

a) In the case of collection of fees from ferries, markets, cart-stands, slaughter houses, etc, are farmed out (leased out) under section 132 of the KM Act, 1964, audit should examine the relevant files and council resolutions Minute Book and satisfy that:

(i) Preliminary notice setting forth the conditions and terms subject to which the lease would be granted, has been approved by the authority competent to permit entering into a contract under section 72 of the Act and has been published as prescribed as well as in one or more newspapers having a wide circulation in the locality and affixed in some conspicuous place within the limits of the municipality or in any other manner determined by the authority competent to accept the bid.

(II) Auction sale is conducted by the executive authority or a person authorized in this behalf.

(iii) Terms and conditions of the auction of right to collect fees specified have been strictly followed in deciding lease right

(iv) Deposit if any required to be collected from the bidders and retention of deposit paid by the successful bidder has been complied with

(v) Advance payment of lease amount if any, required to be paid by the successful bidder on approval of the lease by the council has been collected and adjusted for the amount due during the terminal period, as per contract

(vi) solvency of the successful bidder has been ascertained before the sale was confirmed

(vii) Contract for the lease of rights has been executed in the presence of the witnesses as required under the Act, on a stamp paper within fifteen days of the date of confirmation of the lease

(viii) The contract specify:

- Duration of the lease
- Amount of each installment of the rent payable
- Compensation or penal interest payable in the case of delayed payment of any installment,
- Liability of the lessee to make good any loss caused to the ULB on re-lease owing to cancellation of contract due default of lessee in fulfilling the terms of his contract
- When a resale is conducted or when a lease is terminated on account of the default of the original lessee and failed to make good the loss if any and the incidental expenses of re-sale, necessary legal steps have been taken for the recovery of the loss from the original lessee;
- Rate of fees to be levied by the lessee

- Liability of the lessee for payment of ground rent, if any, to Government ;
- Lease amount payable during the period of lease has been regularly collected within the specified time and action taken for any default in compliance to terms and conditions of lease
- Income from lease of right of collections has proved advantageous than compared to earlier expenditure on collection staff engaged for Departmental Collection
- No lease of immovable property belonging to the Council for periods exceeding 5 years has given without the sanction of the Government and in the case of a lease for a period exceeding one year the sanction of the Municipal Council by a resolution is obtained.
- Cases of lease of right of collection of municipal dues have been recorded in the Special DCB register with all relevant details
- Balances outstanding at the close of the year have been carried forward to the subsequent year's register
- Special DCB register bears evidence of scrutiny at the hands of the executive authority along with the review of the monthly demand collection and balance statement
- In respect of the lease amounts remaining uncollected for three years, suits have been instituted for the recovery before they become barred by limitation of time
- Decrees of the court towards recovery of installments due, costs, etc. have been noted in the Register of Decrees (KMF No 30) and the recovery watched.

5.20 Items of income not susceptible to accrual

a) In respect of other items of revenues like rent from guesthouses, community halls, auditoriums, daily market fees collected departmentally, fees for birth/ death certificates, khatha transfer/ Khatha extracts, building license, etc, income receivable cannot be predetermined and accrued and hence accounted on receipt, as per Rule 20 of KMABR,2006. The accounting procedure for collection of receipts laid down in Chapter 5 of KMABR,2006 have to be followed by the ULBs

b) Auditor has to verify and ensure that proper stock account of Ticket Books has been maintained in KMF No.32, if any, are used for any departmental collection of receipts, and have maintained an issue account in KMF No.33 as laid down in Rule 65(4) of KMABR, 2006. Tickets issued to collection staff, its utilization, and balance in stock as on the date of audit is physically checked

c) Daily collections of non-accruable items of revenue collected have been accounted in the Collection Register and got verified by an official nominated for this purpose by the MC/CO

d) Collections have been promptly handed over to the Cashier by the collection staff and his acknowledgement obtained

e) Collections have been correctly accounted in the Chitta by the cashier and remitted to bank

f) The collections accounted in the cash book and ledger account has been reconciled by the Accounts Department

5.21 Revenue Collections through the staff of municipality

In cases where the collection of any revenue, such as market fees, cart stand fees, Bus stand fees, etc,. is managed departmentally through the municipal staff of the municipality, the following checks should be exercised in audit

a) Receipt of face value ticket books accounted in the Stock Register of Ticket Books in KMF No.32 w.r.t. invoices of the printer who has printed and supplied the ticket books

b) Ticket books are machine numbered and stamped with the Council's common seal and the total number of pages each book contains is certified by the executive authority or any other responsible officer, before issue

c) Face value tickets have been issued for departmental collections.

d) Total number of each kind of tickets issued should be ascertained and the amount realized arrived at by the rate thereof.

e) The tickets issued/utilized daily checked with the collection Register to verify whether the amounts realized have been duly accounted, verified by another official and handed over to the Cashier

f) An abstract should then be made of the several totals and agreed with the amounts shown in the collection register, Chitta, ledger account and the classified abstract of receipts.

g) The counter foils of the tickets issued examined in detail for one month completely and for two days in each of the remaining months with a view to ensure that there are no short credits or delays in credits, etc.

h) If in the course of test audit any serious defalcations are noticed, such further detailed check should be exercised as the auditor may consider necessary

i) Some responsible official is made responsible to check the Departmental Collections made by the collection staff and verify its accounting and remittance to Cashier

j) Balances of ticket books in the office have been verified and certified half-yearly by the executive authority or any responsible officer

k) Whether adequate security has been taken from the persons entrusted with collection work as contemplated in KM (furnishing of securities) Rules, 1965

5.22 Audit of accounts relating to Development Charges collected from Layouts formed within the limits of the municipalities

a) The Karnataka Country and Town Planning Act, 1961 stipulate that permission for change in land use or for construction of any building in the plot approved, has to be obtained from the concerned Local Planning Authority and rate of fees to be collected for granting permission for the above are prescribed in Rule 37-A of Karnataka Planning Authorities Rules, 1965.

b) Section 170 of the Karnataka Municipalities Act, 1964 provide for collection of charges from the applicant seeking permission of formation of private extension/layout within the limits of municipality, for meeting the expenditure towards formation of roads, side drains, underground drainage, water supply, electricity, etc,.

c) Collection of Development Charges by Municipalities: The Govt. of Karnataka in its Circular No. UD 104 BPA 2006 dated 31-05-2005 have re-iterated the earlier circular instructions issued in circular No.HUD 107 TTP 90 dated 21-04-90 and have further issued clear instructions as to the action to be taken by (1) The Planning Authorities under the Karnataka Country and Town Planning Act, 1961 and Karnataka Planning Authorities Rules, 1965, and the action to be taken by the municipalities when any area is developed as Layouts within its limits as per the provisions of Karnataka Municipalities Act, 1964

d) The auditors of municipalities shall ensure that the municipality has complied with the following requirements, wherever any private Extensions/layouts are approved by it:-

(i) The proposed private layout is approved by the concerned Planning Authority and necessary fees is paid to that authority by the applicant.

(ii) The Plans and Estimates for civil works are prepared for the layout by the municipality, in accordance with the rules.

(iii) Separate plans and estimates are got prepared for the following services as follows;- a) water supply and underground drainage works from Karnataka Urban Water Supply and Underground Drainage Boar, b) Electricity supply from the concerned electricity supplying company, and c) Parks & Gardens works from the Horticulture Department.

(iv) The municipal council shall determine the fees and Development charges payable by the applicant based on the rates prescribed by Govt., in force, at the time of according approval to the private extension/layout.

(v) While determining the development charges payable by the Applicant, the municipality has included 9% of the estimated cost as Supervision Charges for Civil Works and 17.5% of the estimated cost as ETP charges for other works and applicant is directed to deposit the total Development Charges to the municipality.

(vi) If an applicant for formation of private extension/layout has desired to undertake Civil Works by himself, he is allowed to carry it out by collecting 9% Supervision charges and an undertaking from him agreeing to carry out the civil works as per the designs and specifications. Besides, a certificate as to the satisfactory completion of work is obtained from the head of the technical department of the municipality.

(vii) All other works such as water supply and underground drainage, supply of electricity and formation of garden for which 17.5% ETP charges is collected, these works are carried out with the assistance and supervision of the concerned authorities.

(viii) All works are completed as expeditiously as possible and there is no avoidable delay and the development charges collected is utilised for the same layout.

(ix) It should also to be seen that no extra expenditure on any of the works connected with formation of extension/layout is met out of the municipal funds

(x) The applicant had handed over to the municipality all land earmarked for roads, garden, civic amenities, etc, to the municipality before commencement of the works in the extension/layout, without expecting any benefit in return.

(xi) The private layout is released to the applicant only on completion of all works.

(xii) Khatha for the premises are issued by the municipality only on completion of all works connected with layout as per plans and estimates.

(xiii) License for construction of building on the premises in the private layout is granted by the municipality as per provisions KM Act, 1964 and building bye-laws framed there-under duly collecting the fees prescribed for it, only on receipt of commencement certificate from the Planning Authority concerned, as provided in the Karnataka Country and Town Planning Act.

e) Any violations of the above conditions have to be highlighted in the audit report.

5.23 Audit of accounts of Additional Stamp duty on transfer of immovable properties(Surcharge on stamp duty)

a) This is levied under clause (xxii) of Section 94 (1) of the Act. This levy is collected by the Registration Department of Government of Karnataka, through the jurisdictional Sub-Registrars.The details of collection of surcharge on stamp duty

pertaining to the municipalities, for each year, are consolidated in the office of the District Registrars of the Districts based on the information furnished by the Sub- Registrars and transmitted to the Inspector General of Stamps and Registration(IGSR) The collections are accounted under Receipt Head of Account 0030 . The collections are ordered to be released to the ULB by the Inspector General of Stamps and Registration (IGSR), through the District Registrars of the Districts

b) Auditor is required to verify the treasury account operated by the ULB and ensure that:

Above duty collected in the form of additional stamp duty or surcharge on stamp duty by the registering authority (Sub Registrars) (@ 3% or at specified rates prescribed) along with stamp duty charged on the instruments of transfer under the provisions of Karnataka Stamp Act, 1957, has been credited to the account of the ULB within two months after close of the quarter

- ULB has received advice of total collection of this additional stamp duty collected during the quarter, commission of 3% deducted out of the collections made and the net amount credited to ULB's account by the Inspector General of Stamps and Registration
- This receipt of duty has been correctly taken to account by the ULB, accounting it as in the case of direct bank collections in KMF 20 and accounted in the books of account as detailed in chapter 8 of the KMAM
- Accounting entries debiting the income to Try/Bank Account and crediting it as 'income of duty on transfer of immovable properties', has been passed.
- There are no abnormal variations in the income for the year when compared to previous years (at least two previous years) income, keeping in view the rate of levy and other policy changes of Government

c) Passing of accrual entries in respect of outstanding income:

Generally, the income of duty on transfer of immovable properties will be accounted on receipt i.e. on adjustment of the amount in the treasury accounts by the Treasury Officer on receipt of authorization from the IGR. However, where the ULB has received copy of authorization of the of IGR for crediting the additional stamp duty, for any quarter of the year but not credited to ULB's account in the treasury, auditor has to see whether:-

- ULB has passed accrual entries preparing a JV as required under para 8.4 of KMAM
- At the beginning of the next financial year, a reversal entry for the accrued income has been passed by the Accounts department, as per para 8.5 of the KMAM
- On receipt of the income in the next year, necessary accounting entries has been passed, debiting the income to Treasury Account and credit to income account, as per para 8.6 of KMAM

5.24 Quantum of check

a) Auditor shall physically verify the following accounting records and record a certificate of result of verification:

- Cash on hand, Unused Receipt Books, Ticket Books, Cheque Books, Money Value Forms like Building License application form, Trade Licenses Application forms, etc, at the time of audit
- Partly used & used Receipt Books, Cheque counterfoils/ cheque drawn statement pertaining to audit period

b) Auditor shall verify and trace the transactions 100% in respect of:

- Accounting of collections made by the collection staff and accounted in the Collection Register maintained by them in KMF No. 16 w. r. t. individual receipts KMF No. 14 issued to the parties
- Arithmetical correctness of daily collections accounted in the collection register and abstract of collections by cash and cheques
- Accounting of collections made through cheques in the Register of Cheques Received in KMF No. 15
- Receipt of daily collections by the Cashier from the collection staff w. r. t. acknowledgement affixed in the collection register
- Accounting of daily collection of Cash received from collection staff in Chitta in KMF No. 17, by the cashier, w .r .t. Collection Registers of collection staff
- Correctness of daily totals worked out in Chitta after closing of accounts and verification of it by Office Manager or designated official
- Remittances of daily collections to banks/treasury w. r. t. Pay-in Slips/challans and Remittance Register maintained by the Cashier
- Summary of Daily Cash Collections in KMF No.18 w. r. t Chitta and Summary of Daily Cheque Collections in KMF No.19 w. r. t. Register of Cheques Received
- Receipt Vouchers prepared in KMF No.8 based on the Summary of Daily Cash Collections in KMF No.18 and Summary of Daily Cheque Collections in KMF No.19 by the Accounts Department

- Contra Vouchers prepared for remittances of cash and cheques to bank/treasury
- Accounting of Receipt Vouchers and Contra Vouchers in the Cash and Bank Book
- 'Receivable accounts' opened at the beginning of the year in respect of accruable income w. r. t. Journal Vouchers/Journal Book
- Accounting of changes in demand of accruable income w. r .t. Summary of changes prepared in KMF No.13A
- Changes in demand of property tax w. r. t. concerned file and entries in DCB register
- Write Off and Remission cases w. r. t. concerned files

c) The following accounts shall be test Checked i.e. three months transactions including transactions of March w. r. t. basic records mentioned against each:

- Transfer of collections to 'Cess Control' account w.r.t. summary of daily cash collection/cheque collection/bank collection statements prepared in KMF Nos 18,19 &20, respectively
- DCB accounts maintained by the concerned Departments in the forms prescribed in the rules w. r. t. Journal Vouchers, entries in Collection Registers in respect of cash and cheque collections/bank challans in respect of direct bank collections
- Reconciliation of treasury/bank accounts w.r.t. treasury schedules/bank pass books and BRS prepared
- Posting of transactions from Cash, Bank Book and Journal Book to Ledger accounts concerned and year end closing of ledger accounts

Chapter 6

Audit of Revenue Expenditure Transactions

6.1 Expenditure of ULBs

Expenditure is cost of goods and services acquired or works executed in the period whether or not payment has been made. Example Salary paid on 7th Feb. for the month of January. Total amount of Salary is expenditure for the month of January only, although it will be paid in February. Similarly, when furniture/ equipments costing Rs.15,000/-is purchased on credit basis, the cost is an expenditure even-though not paid at that time.

In the context of accrual based double entry accounting system, it is necessary to know the broad classification of expenditure. Expenditure may be classified into Capital Expenditure and Revenue Expenditure.

Capital Expenditure is long term in nature, the benefit of which will be derived in future (eg. amount spent on purchase of Fixed Assets like vehicles, plants and machineries, equipments, etc, and construction of Fixed Assets like buildings, drains, bridges, etc.) The value of such expenditure will be carried forward to next year after due depreciation as per rules and exhibited in the Balance Sheet of the institution. (Refer Chapter 23 of .KMAM)

Revenue Expenditure is incurred for day to day operations like maintenance of equipments /furniture, electricity /water charges, etc. They are recurring in nature. Benefits from these expenses expire in a short period of time. eg. Salary, Repairs, etc.

6.2 Accounting of revenue expenditure

Revenue expenses supported by work order or supply order or indent shall be accrued as prescribed under Rule 36 of KMABR 2006, and recorded in books of accounts at the time when they are incurred (not at the time of payment). Other expenditures are accounted on payment and the bills outstanding are accrued at the end of every year. In respect of bills pertaining to establishment expenses and procurement of goods and or services supported by work order or supply order shall be accrued on approval of bill. Therefore, audit has to see whether accrual entries are passed through Journal Vouchers (JVs) as above for any expenditure is incurred subject to aforesaid conditions. Such expenditure will be first accounted in the Journal Book with reference to JVs by debit to concerned expenditure head and credit to 'concerned Payable' account (liability). On payment of the amount credited to 'payable account', the "payable" account will be debited and the amount will be credited to bank/cash account. The Auditor should be well conversant with accounting entries to be passed in the above nature of transactions (Refer to Chapter 8 of KMAM). The revenue expenditure incurred will be reflected in the Income and Expenditure Statement of the municipal council, whether the liability in this behalf is paid or not during that financial year. Only the liability towards 'Payable outstanding at the end of the financial year will be reflected in the Balance Sheet under Current Liabilities- "concerned Payables"

ULBs Municipalities mainly deal with following categories of Revenue Expenditures:

- Employee Related Transactions. i.e. salary, wages, Traveling Allowances, etc,
- Revenue Expenditures related to Public Works i.e. repairs and maintenance of buildings, roads, drains, etc.
- Other Revenue Expenditures generally cover:- elected body related expenses, office expenses like electricity charges, water charges, telephone charges, cost of stationary, water supply and sanitation related consumables expenses, repairs and maintenance charges of furniture, equipments, vehicles, vehicle hire charges, interest on loans, etc.

6.3 Audit of employee related claims

In respect of employee salary related claims, audit shall verify and ensure that:

- Scale Register is maintained in the prescribed in Form No. KMF 49, as per rule 93 of KMABR,2006, duly classified according to the functional heads in the budget estimates
- The sanctioned scale for different establishments recorded in the scale register are in agreement with the sanctioned scale of the previous year and any subsequent alterations sanctioned during the currency of the year.
- Any change in the sanctioned establishment of the municipal council, the financial implication of such changes are supported by Proposition statement prepared in KMF No.48
- Monthly Pay Bills cum Acquittance Rolls are prepared in the KMF No. 50 as per instructions given in rule 95 and KMF No.50A correctly indicate the salary expenditure function-wise.
- Separate pay bills are prepared for Permanent and Temporary establishments
- Pay and allowances of the incumbents shown against sanctioned posts in the pay bill agree with the details of the posts shown in the scale register
- Claims i.e. gross amount, deductions and net amounts shown in the bills are arithmetically correct.
- Where salaries of the employees are directly credited to their bank accounts, statement showing the names of the employees, their bank account nos. and net amounts adjustable to the bank accounts are correctly prepared and no extra entries appear in the statement.
- Pay and charge allowance are separately shown and the names of all persons on leave, suspension or deputation as well as those holding officiating or in-charge appointments are entered in the bills.
- The supplemental claims verified with reference to the original bills in which the amounts were withheld or refunded and the number and dates of the subsequent bills have been quoted in the original bills, besides see whether non-payment certificates recorded as prescribed in rule 97(1) of KMABR,2006
- In respect of officials for whom Conveyance Allowance /Fixed Travelling Allowances is drawn, required certificates are furnished by the Drawing Officer in the bills for the month of July
- Arrears claims of the employees remaining unpaid for more than one year of its becoming due are drawn with the sanction of the municipal council
- Salary of employees are paid to the individual bank accounts of the employees,
- Salary is not paid for period of absence unless regularized by sanction of leave for the period of absence,
- Pay bill in which salary of an employee is drawn for the first time, the appointment is made by the competent authority and the Municipal Commissioner / the Chief Officer has recorded a certificate that the Physical fitness certificate issued by the Medical Officer has been produced by the employee,
- Pay bills in which annual increments of employees are claimed, an Increment Certificate in KMF No 51 are invariably attached to such bills.
- Salary deductions towards various recoveries are watched through Recoveries Register and recovery schedules prepared for each type of recovery effected.
- Recoveries effected in the salary bills payable to other agencies but not adjustable to municipal funds are promptly paid through separate cheques to such authorities without delay,
- Income tax is deducted in respect of Officers / officials liable to pay it, based on their income and income tax deducted is remitted to Central Government account promptly within the specified ,every month
- Unpaid salaries up to the period ending February and un-remitted recoveries payable to other agencies are accounted under 'outstanding payables' and reflected in the balance sheet of the municipal council
- Wages of daily rated labourers are drawn on Muster rolls in KMF No.39 and cross verified with Daily Labour report in KMF 40 and disbursed accordingly.
- Claims of deceased employees are paid in accordance with in accordance with rule 100 of KMABR,2006, duly ensuring bonafide and right of the claimant to receive it.
- In respect of claims relating to pension and leave salary contributions of deputed staff are preferred for remittance to Government head of account/concerned Departments, it should be seen that claims relate to the actual period of tenure of the official concerned, with reference to relevant records.
- All claims relating to terminal benefits of the employees if any, drawn are supported by sanction orders / authorization of the competent authority and its computation is correct.
- Any claim proposed by CSAD towards pension contribution payable by the municipal councils to Government for payment of pension and family pension to retired/deceased municipal employees entitled to pensionary benefits needs to be verified with reference to. Annual Establishment Returns submitted to the CSAD in KMF NO.52 to ensure that the liability computed by CSAD as pension contribution payable is correct and is in order

6.4 Verification of entries and its correctness in the service books

Auditor shall also verify the following aspects noted in the monthly Pay Bills-cum- Acquittance Rolls with reference to the entries made in the Service Books of the concerned employees:-

- Particulars of the leave noted to have been sanctioned to the employees in the pay bills and the correctness of entries in the leave account and the balance of leave shown therein.
- Changes in pay due to drawal of increments or revision of pay and its correctness
- In the case of officials newly appointed, whether Service Books have been opened and all details required in Part I are recorded and attested. Especially, name, native place, date of birth, caste/community, name of the appointing authority, nature of appointment, date of reporting for duty, etc,.
- Date of suspension and the Subsistence Allowance granted, where subsistence allowance is drawn

6.5 Quick check of regular salary bills

a) This procedure can minimize the time required for audit of salary claims. Verification and ensuring that the no. of posts for which salary claims are preferred in the pay bill for the month of April for the establishments under each function tally with the no. of posts sanctioned as per the Scale Register

b) Comparing the abstract of the gross salary claims prepared function-wise for each establishment in KMF No.50A for the month of April w. r. t. gross claims of previous month i.e., March.

c) Arriving at the amount of net difference in the gross amounts between the above two months

d) Identifying the names of the employees in whose cases changes in the gross claims are noticed

e) Verifying the reasons for the changes in gross salary, which may be (a) amount claimed less due to non-drawal /part drawal of salary for the period of absence yet to be regularized as leave, or non / part drawal of salary of an employee shown as transferred out (b) salary amount drawn is more due to grant of annual increment or revision of pay, (the difference of which was earlier drawn in supplemental bill) or drawal of full or part of the salary in respect of an employee shown as transferred in and counted against a vacant post or against the employee shown as transferred out

f) Checking whether the net of the minus and plus due to changes noticed as above works out to the net difference arrived at as per step (3) above

g) If the net differences arrived at in step (3) and (6) above are in agreement, then the salary claims of April bill may be admitted as correctly claimed.

h) If the net differences arrived at in step (3) and (6) do not agree, then Audit has to verify each and every salary claim of the employees drawn in the bill for April w. r. t previous month i.e. March.

i) Following this procedure for the remaining regular salary bills preferred and paid during the accounting period under audit

6.6 Traveling expenses of employees

Auditor has to verify and ensure that;-

- Tour proposal of the employee is approved by the Municipal Commissioner /Chief Officer
- TA bills are prepared in the prescribed form
- The bills are prepared by the Municipal Commissioner /Chief Officer,
- The claims paid are in accordance with the rates prescribed by Government
- The mode of journey, distance and the fare claimed are in accordance with rules
- TA bills of the Municipal Commissioner /Chief Officer countersigned by the President /DC/DMA and it is drawn from the same head of account from which his salary is drawn and sufficient budget allotment is available,
- The necessity and frequency of the travel are justifiable as could be seen from the purpose of the tour.

6.7 Medical expenses of the municipal employees

a) **Medical Allowances to the employees**

Municipal employees belonging to certain categories i.e. Group 'D' and 'C' are entitled for monthly medical allowance in lieu of re-imbursement of medical expenses, as per orders of Government In such cases, same would have been drawn along with their monthly salary. This should be checked while auditing the salary bills of the employees

b) **Re-imbursement of medical expenses**

However, when any bills towards medical expenses of an employee for continuous and prolonged treatment or specified surgery and treatment from a hospital/nursing home are paid, audit should verify and ensure that:-

- Employee has produced necessary prescription, certificate of non-availability of the prescribed medicines in stock in the hospital/nursing home; such certificate is enclosed to the bill. Ward charges, if any claimed is as per treatment taken in an authorized hospital/nursing home approved by Government for taking treatment by Government employees or the same is extended to municipal employees

- If treatment involves only purchase of medicines either during stay as in-patient or out- patient, the category and rate of eligibility of the employee and the cost of medicines do not include any tonics/medicines meant for recoupment of health and the bills are signed by the authorized Medical Attendant and countersigned by the Head of the Institution
- If treatment involves hospitalization and
- If treatment involves only purchase of medicines as in-patient or out-patient

6.8 Expenditure relating to Elected Council

a) Honorarium to the President, Vice-President and members of the municipal council: Audit shall verify and satisfy itself that:

- Monthly honorariums fixed by Government from time to time are paid at the rates applicable to the ULB audited. The monthly rates presently fixed are as follows:-

Table 2: Monthly rates for honorarium

Category of ULB	President	Vice-President	Members
City Municipal Councils	Rs.2000/-	Rs.1000/-	Rs. 500/-
Town Municipal Councils	Rs. 1200/-	Rs. 600/-	Rs. 300/-
Town Panchayats	Rs. 800/-	Rs. 400/-	Rs. 200/-

- No honorarium is drawn for the months in which the member has absented himself for more than months continuously without leave for absence granted by the municipal council (S.16(2) (c) of the Act)
- The honorarium is drawn and disbursed by the Municipal Commissioner /Chief Officer, as verified with reference to Register of Cash drawn and disbursed in KMF No 2.

b) Traveling Allowances to the President/Vice-President and members: Though they are entitled for TA as applicable to non-official members Committees as per Annexure -A of KCSR, their normal duties do not require them to undertake journey beyond municipal jurisdiction. Therefore, Audit should see that approval of the municipal council/DMA/ Government is made available, wherever, such claims are paid.

c) Telephone bill claims of the President/Vice-President When residential telephones are provided to the President/Vice President and its expenses are reflected under council related or general administrative expenses, Audit should see whether sanction for the same is forthcoming

6.9 Items of expenditure subject to limitations/restrictions

Expenditure on items specified in the schedule to the KM (Power of Expenditure) Rules, 1986 shall be subject to the conditions and restrictions laid down therein. Therefore, audit has to verify and ensure that items of expenditure coming under these rules are:-

- within the limitations/restrictions,
- covered by the sanctions of the competent authorities,
- sanction of the next higher authority is obtained wherever prior sanction of such authority is stipulated in the schedule
- expenditure are met out of the budget provisions made in the budget of the year,

6.10 Procedure for procurement of stores and other consumables

The municipal councils are required to incur substantial revenue expenditure for carrying out its various activities in due discharge of its functions like water supply, sanitation and conservancy, public safety, public health and conveniences, education, welfare, public recreation and entertainment related activities. Such activities involve procurement of water purification chemicals, water supply pipelines maintenance materials like water PVC pipe lengths, collars, 'T's, Bends, etc, conservancy articles like brooms, drain scrappers, phenyle, disinfectants, insecticides, medicines and consumable articles like cotton, bandage cloth, gloves, etc in the case of outbreak of epidemic or where municipal health clinics are maintained, tube-lights, sodium-vapour lamps, chokes and starters, wires, etc, for maintenance of street lighting, stationary, books, etc,.

In the case of such procurements, audit has to satisfy itself that;-

- At the beginning of the year an estimate of annual requirement of these stores and special articles is prepared by the municipal council duly indicating the details such as, opening balance at the beginning of the previous year, fresh quantities procured during the previous year, actual consumption during the previous year, closing balance at the end of the previous year and the average quantity of each article required for the current year-less the closing stock. Any extra quantities required may also be added duly furnishing the circumstances warranting additional quantities.
- List of articles required worked as above for activities under each function with approximate cost involved and the budget head under which the expenditure on such items may be met and the budget provision available for the year are indicated and submitted to the Standing Committee concerned and the council for approval..

- Only on approval of the annual requirement and the approximate cost involved and availability of budget, the Municipal Commissioner / Chief Officer has initiated action for its procurement
- Only on the justifiable grounds of urgency, local purchases has been resorted to obtaining quotations and not as a matter of routine to circumvent the rules
- Sealed Tenders are invited in all other cases involving expenditure exceeding 10,000/- but not exceeding Rs 1.00.000/- for procurement of goods or services, following usual procedure.
- In respect of procurement of goods or services involving more than Rs.1,00,000/-, procedure laid down in the KTPP Act and Rules framed under it, are followed by the municipal council. Special attention should be given to see whether Tender Notifications are sent to the Tender Bulletin Officer designated for ULBs and the procedure of publication, scrutiny, acceptance are strictly adhered to by the municipal council
- Articles purchased are accounted and proper accounts are maintained in KMF No. 53 and stock account of Stamp in KMF No.64 and necessary stock certificates are recorded on the bill/ invoices and signed by the MC/CO.
- Satisfy itself that furnishing stock certificates in the purchase bill/invoices giving reference to page no. of the stock register is not followed as a matter of routine, audit shall check the accounting of purchases made in the stock registers to the extent of at least 50% of major purchases involving expenditure of more than 20,000/- at a time, by verification of the page numbers recorded on the bill/invoices in the stock certificates.
- Proper internal controls are put in place for monitoring receipts, issues and utilization of materials purchased by complying the instructions given in Rule 106, KMABR,2006 with regard to accounting of articles received through Material Receipt Note in KMF No. 54, Material Issue Note in KMF No.55, preparation of monthly Summary Statement in KMF No.56 and Yearly closing stock in KMF No.57
- Annual physical stock verification is done by the officer/staff entrusted with this task and a report on annual stock verification is sent to the DC/DMA
- Proper watch registers are maintained recording payments relating to Electricity charges, Telephone bills, water supply charges, vehicle insurance premium, News papers and periodicals, etc, which makes double payment or payment for overlapping period difficult and easily detectable.

6.11 Expenditure towards maintenance and repairs

When any work is carried out to a fixed asset to maintain or bring back an asset to its original condition of utility,, such a work fall under the category of 'Repair and Maintenance Works' and are to be treated as Revenue Expenses.

The expenditure such as repairs to public fountains, water supply pump-house, repairs to motors (other than works like laying of water supply pipelines, construction of water tanks and reservoirs), repairs to equipments, plants and machinery, to roads, bridges, culverts, drains, etc, maintenance of parks and gardens, burial ground, dhobi ghats, markets, buildings of municipal council also fall under the revenue expenditure.

In all such cases of revenue expenditure, audit has to see whether normal procedure of obtaining quotations where expenditure involved is less than Rs. 10,000/- followed and where it exceeds that limit, tenders are floated as provided in Section 347 of the Act. (As per this section if minimum exceed Rs. 500/--this is very old provision and has no relevance). If the cost of repairs and improvements exceed Rs.1,00,000/-, tenders are floated duly following the tender procedure laid down in the KTPP act/and rules framed under it.

Auditor has to ensure that claims relating to repairs and maintenance of assets are processed by the Engineering Department of the ULB and sent to the Accounts Department along with 'Payment Order' as laid down in rule 37 of KMABR,2006 and the Accounts Department, after due scrutiny has prepared a JV debiting the expenditure to the 'Repairs and Maintenance-concerned asset account' and crediting the net expenditure payable to the Contractor to 'Creditors-contractors Payable' and other deductions to 'Recoveries Payable account', as illustrated in para 10.37. After processing the claims and ensuring availability of funds to meet the expenditure, the Accounts Department has prepared PVs for payment to contractor and remittance of recoveries to concerned agencies, as indicated in para 10.39 of KMAM

If the assets of the ULBs are computerized and stored with unique identification code, audit can check up by obtaining details of previous repairs and maintenance expenditure incurred and when incurred.(provided the asset data are updated online or uploaded at the end of the year with expenditure incurred during period end closing of accounts)

6.12 Expenditure on repairs and maintenance of vehicles

Auditor should first check the Fixed Assets Register and ascertain details of vehicles in the municipal council and call for their Log books maintained in KMF No.58.

The auditor should see whether vehicles have been insured and renewed regularly from time to time.

Auditor shall specifically verify the procedure followed for providing fuel and lubricants to the vehicles, i.e. whether any service station has been selected for supplying fuel to the vehicles of the municipal council or system of drawing money on AC /Advance bills is being followed. Where system of drawal of fuel from a designated service station or petrol bunk is followed, it should be seen whether any contract has been entered into and any extra rate is payable needs to be verified. Whether the system followed shows any defect or scope for misuse.

Auditor shall review Part I of the Log book to check;-

- whether fuel drawn as evidenced by the copy of the authorized issue indent / credit bills are reflected in the log book on the date of procurement
- the movement of the vehicle is for bonafide municipal work,
- Performance of the vehicle w. r. t average mileage per litre of fuel given and the standard fixed by Government Shortfall if any to be reported.
- Part II of Log book will disclose the details of repairs and replacements made to the vehicle. If this disclose minor and major overhauling, audit has to check;-
- whether it has run adequate distance justifying minor and major repairs and overhauling
- All types of repairs and replacements are got done only on inspection of the vehicle and recommendation of the jurisdictional RTO and satisfactory repairs and condition after repairs is also certified by the RTO.
- An estimate of cost of repairs is invariably obtained from authorized garage.
- That all spare parts having resale value released from the vehicles repaired and parts replaced are taken to account in Part III of the Log book
- Audit may recommend for condemning a vehicle which is found uneconomical for further use due to huge expenditure incurred on its frequent repairs and replacements or having outlived its utility period and exceeded the prescribed maximum mileage,

6.13 Expenditure on hiring of vehicles

Wherever any ULB has hired vehicles like cars, jeeps, vans, trucks, etc., audit shall ensure that, rates if any prescribed by Government for various types of vehicles are adopted by the ULBs. Where no specific rates are fixed by Government for any category of vehicles, competitive rates based on Tenders/Quotations approved by the Council are paid.

6.14 Expenditure on outsourced operations of the ULBs

Expenditure on outsourced operations like water supply maintenance and distribution, street- lighting, removal of solid waste from the municipal area, solid waste disposal or total solid waste management, also fall under revenue expenditure

6.15 Water supply related expenditure audit

Auditor should first ascertain details of water supply system in the municipal council i.e., whether;-

a) Water is obtained from water supplying agency on payment of cost of water supplied and management of storage, distribution and maintenance by the municipal council including responsibility of collection of water charges. In that case, the municipal council's liability towards cost of water supplied by the supplying agency and entire storage, electricity charges towards pumping of water, distribution and maintenance expenses will be treated as revenue expenditure. Only expenditure on construction of storage tanks-reservoirs, water treatment plants, pumping stations, laying of water supply pipelines, providing public taps form capital expenditure.

b) Entire responsibility of providing water from specified water source, storage, pumping and distribution of water to the inhabitants of the municipal council through public taps and private connections is entrusted to the water supplying agency and cost thereof is paid to the supplying agency by the municipal council, but collect water charges from the beneficiaries. In this case it is truly an outsourced operation

c) Water available from local resources like water bodies, rivers, lakes are harnessed, stored, purified and supplied through water supply pipelines by the municipal council and shortfall managed by drilling borewells in the municipal area. Water charges collected by the municipal council. In such cases, the entire expenditure on water supply maintenance will be revenue expenditure and audit shall check these expenditure as mentioned in C & D above

Auditor should see whether complete details of water supply assets i.e., water source location and extent, water supply main lines from source to storage places, no. of storage reservoirs and tanks with their capacity, water treatment plants, pumping /booster stations with details of the installed motor horsepower and water supply network, etc, are available. All assets are provided with unique asset code for easy identification.

In case of system (1) above is followed- which is partly outsourced operation, it should be seen in audit that:

- bills received from the supplying agency are recorded in a separate Bill Register and claims preferred by the agency checked by the concerned engineering sub-ordinate of the municipal council w. r .t rates and quantities supplied .
- A certificate to the effect that charges claimed for the month by the supplying agency is in accordance with the rates and quantity agreed as per the agreement/MOU is recorded on the bill before it is accepted for payment by the MC/CO.

Auditor checks for all other revenue expenditure relating to purchase of consumables, repairs and improvements to water supply assets shall be as indicated in C & D above

Wherever system (2) above is followed- which amounts to 'outsourcing of overall water supply operations', the water supplying agency shall raise bills every month towards cost of water supplied and also for storage, distribution and supplying, as per the MOU entered

into by the municipal council. Sometimes, cost of electricity charges for pumping of water to the ULB may also be claimed separately based on the bills of the electricity supplying company. In such cases, audit has to satisfy itself that:

- bills received from the supplying agency are recorded in a separate Bill Register in KMF No 21 and claims preferred by the agency checked by the concerned engineering sub-ordinate of the municipal council w. r .t rates and quantities agreed for, electricity charges claimed in the bills are supported by bills issued by the concerned escom (electricity supplying company)
- Certificate to the effect that charges claimed for the month by the supplying agency is in accordance with the rates and quantity agreed as per the agreement/MOU, is recorded on the bill before it is accepted for payment by the MC/CO.
- Payment to the water supplying agency (KUWSDB/BWSSDB) is reflected in the register in KMF no 23 duly recording payment details.
- In case payment of water charges are not paid by the municipal council but invariably allowed to be adjusted by Government out of State Finance Commission grant payable to the council, it should be seen in audit, whether the liability towards this is being watched by the council by maintaining DCB account of 'water charges payable' and adjustment effected by Government from time to time adjusted in this account debiting it as expenditure on supply of water charges. Besides, at the end of each year, a statement of Bills pending payment is prepared in KMF No.60 as prescribed in rule 109 of KMABR,2006 and sent to the Accounts Department of the municipal council.

6.16 Audit of claims relating to street-lighting maintenance

Where a municipal council has entrusted the responsibility of maintenance of street lights in the municipal area either for the municipal area as a whole or a ward or group of wards, Audit has to check the method followed for selection of the agency or agencies, terms and conditions of the contract, system put in place for prompt replacement of burnt out bulbs/tube-lights/sodium vapour lamps, etc, the rate agreed upon, penalty clause for delay or non-performance of the obligation, etc.

Auditor may also compare the expenditure incurred for street light maintenance (other than electricity charges) during the previous years, especially when this was being done departmentally, and see which was advantageous. Further, outsourcing of this work has resulted in reduction in the staff or staff entrusted with the work earlier are re-deployed, to show that outsourcing is advantageous or otherwise.

All bills should be checked to ensure that charges have been paid for the bulbs replaced at the agreed rates and the agency has maintained a Log book of replacements duly indicating the ward no., street name/cross no, electric pole ID no, etc to enable cross verification and also frequency of replacements.

Auditor should also ascertain whether any complaint book has been maintained in the municipal office or in the wards to facilitate public to report about burnt out or broken bulbs and how its disposal being watched by the MC/CO

6.17 Payment of electricity charges preferred by Electricity Supplying Companies(Escoms)

I. Apart from the electricity charges payable in respect of municipal buildings including sub- offices, public places like parks and gardens, etc, electricity charges towards public street lighting in the municipal area is another major liability payable to the electricity supplying company, which supplies electricity. This also is a revenue expenditure, for which adequate budget provision needs to be made in the budget estimates of the municipal councils

II. Though most of the municipalities in the State were paying electricity charges in respect of municipal offices including its sub-offices they had failed to liquidate the dues in respect of street lighting and water pumping electricity charges payable to the concerned escom. As a result, huge arrears of electricity consumption charges was due to the escoms by ULBs.

III. The Director of Municipal Administration in his Circular No.DMA/SFC/CR-08/2006-07 dated 02-09-2008 has issued fresh guidelines for payment of electicity charges to escoms concerned by the ULBs every month, from the portion of State Finance Commission grants released to the ULBs by Govrnment.

IV. As per the afore said circular, electricity charges due to escoms for the period 2004-05 to 2007-08 has been paid directly by Government through Karnataka Power Transmission Corporation Limited (KPTCL), nodal agency for the escoms. Instructions are now issued for regular payment of the electricity charges by the ULBs to the escoms concerned directly out of portion of the State Finance Commission grants released to them exclusively for discharge of electricity charges bills. The payment is to be made through 'Internet Banking Facily' agreed to by the State Bank of Mysore, State Bank of Hyderabad and State Bank of India and the DMA has entered into an agreement with the above banks, in this behalf.

V. For effective implementation of the new procedure of payment of electicity charges, the following instructions are issued to the ULBs in the State by the DMA in the above circular dated 02-09-2008:-

a) As it is necessary to specifically agree upon the date of issue of elctricity charges bills by the escoms concerned, the date within which the bills are to be paid by the ULB to the escom and other matters connected with it, the Municipal Commissioners/Chief Officers are required to enter into a contract agreement with escoms concerned in the format enclosed to the above circular

b) The Electrical Engineer or the Designated Engineer of the ULBs are to be entrusted with the responsibility of ;-

- Obtaining bills from the concerned escom offices by 15th of every month

- Maintaining a Log Register to record the details of bills received , meter readings of the installations noted, electricity charges claimed with reference to number of units of electricity consumed and its correctness, etc,
- Ensuring that charges claimed based on meter readings of the installations recorded in the bills are only admiited for payment and charges not based on meter readings disallowed
- Periodically verifying the meters of the ULB's installations and confirm they are functional and not defective. In the case of defective or where incorrect or abnormal readings are noticed in computing the consumption of electricity, the claims of such installations are reported to the escom authorities and ask them to prefer claims based on previous period average consumtion and furnish the bills. Besides, asking escom authorities to remedy the defects and make the installations functional by next reading date
- Verifying the Log Register before submitting the bills received from escom to accounts section for payment and recording 'certificate' on bills as to the correctness of the claims in the bills as per the meter readings and details are correctly recorded in the Log Register

c) The Accountants of the ULBs are responsible ;-

- Verifying and ensuring that the bills received for payment of electricity charges contain certificates specified to be furnished by the Electrical Engineer or Designated Engineer and the Municipal Commissioner/Chief Officer, in the above circular.
- To ensure that all bills received within 15th of the month are paid on or before 22nd of the same month and bills received after 15th of the month from escom are paid on 15th or within 22nd of the next month
- To ensure that sufficient funds are available in the Electricity charges account, before drawing the cheque
- Only one cheque is drawn for the total amount of the bills received during the periods mentioned above and the cheque is drawn in favour of the 'Assistant Executive Engineer' of the escom concerned and no amounts are drawn from this account for any other purposes and if drawn, he shall be held responsible for the violations

d) The Municipal Commissioners/Chief Officers of the Municipalities are responsible :-

- To ensure that elctricity bills are paid within specified time and not delayed without valid reasons. Any delay in payment will be viewed seriously and notices will be issued by the DMA. Where payments are delayed despite issue of three warning notices, they are liable for disciplinary action for'dereliction of duties and violation of orders of higher Officer
- Not to divert the amount in the Electricity account to meet expenditure for any other purposes and if any instances are noticed during monitoring of 'Internet Banking Facility' by the Directorate, notices will be issued to such officers for crediting the diverted amount to the Electricity account forthwith. If they fail to comply to the notices, departmental enquiry will be conducted for misapplication of funds and disciplinery action taken agaist them
- Where escoms have levied penal interest for the delay in payment of elctricity bills, the Municipal Commissioners/Chief Officers have to personally pay their own money to the electricity account, except cases in which adequate funds are not available in the electricity account. Failure to do so will make them liable for disciplinery action for dereliction of duties, in terms of Section 72(4) of KM Act, 19647

e) If any discrepancies are noticed in the electricity bills received from the escoms, The Municipal Commissioners/Chief Officers shall appeal to the authorities of the escom mentioned below, without delaying payment of the concerned bill amount;-

- In repect of bill amount less than Rs.50,000/- - to the Executive Engineer of escom
- In respect of bills of more than Rs.50,000/- but less than Rs.2,50,000/- to the Superintending Engineer
- In respect of bills exceeding Rs.2,50,000 but less than Rs.5,00,000/- to the Chief Engineer
- In respect of bills exceeding Rs.5,00,000/- to the Managing Director of the escom

VI. In audit, it is required to verify and satisfy that ;-

- Instructions of the DMA briefly mentioned above are complied with by the Municipal Commissioner/Chief Officer, Electrical Engineer and the Accountant of the ULB
- The ULB has received intimation of the release of portion of State Finance Commission grant for payment of electricity bills of escom regularly
- Complete accounts relating to receipt of grant, payment of electricity bills are maintained
- All supporting accounts records, vouchers and bank books are forthcoming for audit
- Accounting entries are correctly passed in the relevant accounts records
- Wherever penal interest for delayed payment of electricity bills are levied, the delay is only on account of non-availability of adequate funds in the electricity account and not on account of dereliction or negligence of duties by concerned ULB employee

- In respect of discrepancies noticed in the bills of the escoms, appeals are preferred to the appropriate authorities by the ULB promptly
- Any omissions and commissions noticed in the above may be highlighted in the audit report.

6.18 Audit of claims relating to outsourcing of Solid Waste Management

The municipal councils which have no poura-karmikas or have inadequate man- power to entrust the job of removal of solid waste daily in the municipal area and transport it to designated place or specially constructed landfills, may outsource the collection of solid waste in the municipal area and transfer it to a SW transporting agency at specified places or both collection and transportation to designated place or landfills.

Audit should first ascertain the method of solid waste management system in the municipality and what made municipal council to resort to outsourcing. He should also examine how it was managed earlier and what happened to the employees involved earlier for this purpose. He should see whether proper justification is forthcoming for outsourcing of this activity

In the case of outsourcing of SW activities to any one or more agencies, audit should examine the procedure followed in preparation of TOR, procedure prescribed under KTPP Act and actual procedure followed floating of tender and its processing, approval of the lowest tender by the competent authority, etc, and any defects deviations reported in the audit report

6.19 Expenses in connection with rent of building/premises taken on hire/lease

a) Audit should see from the files relating to hiring of building/premises for rent/lease has been resorted as no suitable own building/premises for the intended purposes was available or PW Department could provide them, if needed for bonafide official use
b) Building/premises has been taken on rent/lease duly keeping in view the provisions of Section 72(3) of the Act regarding sanction of the council or other authority and to enter into contract.
c) Reasonableness of the rent is ascertained from the certificate furnished by the PWD.
d) The building /premises taken on rent / lease is used for the purpose for which it was taken

6.20 Expenditure on rates or taxes

a) Audit shall see that any claim preferred by suppliers / contractors/consultancy provider are applicable for supplies, services or works as per orders of State or Central Government
b) Contract entered into by the municipal council provide for such payment at such rates, claimed in the bills
c) No other rates or taxes claimed are paid by the municipal council without specific orders of Government

6.21 Expenditure on purchase of books and periodicals

Audit shall satisfy himself that the MC/CO has obtained approval of the council for the news papers and periodicals that may be purchased for municipal office/sub-offices, etc, and accordingly purchased and paid. Any books or journals connected with urban management and affairs are purchased and payment made only after obtaining approval of the DMA. Besides, it shall also see whether any record to enter regular receipt of papers and periodical are maintained and books if any purchased for the office reference or for Reading Rooms/Libraries are accounted in an 'Accession Register', and prompt receipt of the same certified on the bills paid.

6.22 Legal and other professional fees

a) Legal Expenses

Municipal Councils may have suits instituted by it or by others against it. In the interest of municipal properties, funds, and its regulatory and licensing powers vested under the Act. It is necessary that municipal councils maintain proper record for its follow up and ultimate disposal. Audit has to see that:

- 'Register of Suits' in KMF No 29 is maintained and all legal cases are being entered in this register.
- Legal proceedings are initiated or defended with the approval of the municipal council/DMA and competent advocates are engaged and their fees also got approved.
- wherever any suit involves payment of court fee or payment in the form of Stamp fee, it should be verified whether the amount required is estimated and intimated by the Advocate appointed in this behalf and the amount is given to him as advance subject furnishing of vouchers by him and no amount is paid as advance to him without a written requisition indicating the computation of the requirement. Audit shall also point out instances of substantial amounts of advance given to the advocates but remaining unadjusted and status of the suits not forthcoming from the Register of Suits.
- legal charges payable to advocates engaged by municipal council for different types of cases, if any prescribed by Government is not exceeded
- Other expenses towards professional fees
- In respect of payments made to professionals for any service rendered to the municipal council, Audit has to verify and satisfy itself that:-

- Expression of Interest is obtained by giving adequate publicity of Professionals, details of work expected from them and qualification/expertise in the required area, etc,
- Terms of reference clearly specify the tasks involved, qualification of the experts needed for the tasks, time limit for completion of the tasks, etc, whether technical and financial bids are to be submitted separately, etc,
- The bids are processed as laid down in the TOR and the firm or person who has quoted lowest rate is awarded the contract and duly fulfilled the contract to the satisfaction of the municipal council
- Where any such contract exceeds Rs. 1,00,000/-, tender procedure and processing as stipulated in the KTPP Act and rules have been followed.
- In case of decrees, the auditor has to verify whether transactions have been recorded in Decree Register in KMF 30. The audit has to report any loss occurred to ULB due to negligence of officials. The decree execution and follow up action initiated regarding decrees shall also be verified.

6.23 Advertisement and publication

While checking payments towards advertisements and publications of the municipal councils, audit should see that:

- In respect of advertisements, the matter is advertised as per the guidelines set-forth by the Government or after complying with the procedure laid down in the rules and are restricted to the news papers having circulation in the municipal and surrounding areas
- Advertisements are not released to unauthorized or small time publishers or political papers printed locally
- Cost of publication of advertisements in news papers are ascertained and compared before release, if advertisements are to be released in more papers
- Any publication of decisions of municipal council regarding taxation, licensing or any other regulatory functions are notified as provided under rules, such notifications are also kept open for perusal of public in municipal office, sub-offices and reading rooms, etc, in addition to release of notifications in the news papers

6.24 Expenditure on printing

Audit is required to see that:

- As far as possible, the printing of Forms, Registers, Receipt Books, etc, are got printed from Government Printing Press.
- Where printing works are carried out by private press such printing presses are Govt. Press approved presses and rates paid are also as intimated by Govt. Press or procured through competitive rates by floating tenders/quotations.
- No payment is made for other than municipal related works
- Any special artwork/designing for any work got done is based on competitive rates evidenced by tenders/quotations obtained.
- Budget provided is not exceeded

6.25 Expenditure on supply of uniforms

Audit should see that:

- Types of uniforms to be supplied to different category of employees and the scale i.e. number of sets and when to issue are as per policy laid down and orders issued in this behalf.
- Cloth /sarees are purchased from the sources indicated by Government
- Uniforms are got stitched through the Tailoring Units of the Social Welfare Department of Government or from other tailors at the rates, if any prescribed by Government
- Proper stock account of cloth, sarees, towels, soaps, Gloves, etc, is maintained for each type of article in KMF No.53.
- Separate stock account for receipt and issue of stitched uniforms including blouses are maintained correctly

6.26 Other office maintenance expenses

a) **Telephone and other communication Expenses**

Audit shall verify and satisfy himself that expenditure like Telephone charges of the telephones in the municipal office and sub-offices are paid promptly on the due dates without payment of interest on delayed payments and a watch register for payment of telephone charges is maintained. No payment towards mobile charges is paid in respect of any mobiles of the officers and officials unless sanctioned by the municipal council. Any STD calls charged in the telephone bills may be disallowed unless it is certified by the MC/CO that it is in connection with the bonafide official matter of the municipal council.

6.27 Payment of insurance premium

Audit should see that Insurance premium paid towards municipal buildings, properties, etc, including for renewal, are supported by approval of the municipal council, Petty purchases towards office requirements like gum, pencils, twine, etc, are met out of office contingency and prior orders of MC/CO for all such purchases are obtained

6.28 Expenditure in connection with various functions

Audit is required to check :

1) whether the functions organized are of national/state/local importance covered under powers of expenditure rules:

2) wherever financial ceiling is imposed under the above said rules, whether the limits are not exceeded; and

3) In respect of functions relating to public reception, public ceremony, public entertainment or public exhibition within the municipal area, whether necessary resolution has been passed, and prior approval of the competent authority is obtained for organizing the function and for the amount to be spent, in terms of clause (o) of Section 91.

4) Where shamiana / pandal and lighting arrangements are made and paid for in respect of any of the functions organized by the municipal council, Audit shall verify whether quotations / tenders have been obtained and benefit of competitive rates availed.

6.29 Expenditure incurred in connection with fairs, festivals, Jathras and Urs.

Wherever a municipal council has incurred expenditure in connection with conducting Jathras and Urs within the municipal area and collected fees as provided in Section 137 of the KMA, and KM (Levy and collection of fees in respect of Jathras, Urs) Rules, 1966, audit has to see:

- That separate accounts of the fees collected and expenditure incurred there-from has been maintained
- Expenditure is incurred for making sanitary arrangements to safeguard the health of the pilgrims attending jathras/urs and providing shelter for their comfortable stay during the period of the fair and part of the collection is spent for meeting collection cost.
- Fees collected from the pilgrims visiting the fair is as per the fee prescribed in the Act,
- If right of collection of fees is leased to a contractor, the council has ensured that contractor is not allowed to collect fees at a higher rate than would have collected the rate, if any, stipulated in the agreement

6.30 Expenditure on destruction of dogs, venomous snakes, catching and removal of monkeys, etc.

Whenever there is menace of stray dogs or venomous snakes or monkey menace in the municipal area, on the complaint of the public, municipal council may take action to get rid of the menace by departmentally destroying it or by entrusting it to external agencies. Audit has to see:

- Whether there was frequent complaint from public about the any of the menace mentioned above
- Decision of the municipal council as to how to overcome the menace i.e. by departmentally engaging persons or leasing out the task to an agency which is reputed to successfully done it elsewhere or in the same area.
- How the menace has been remedied and the cost involved.
- If paid to a contractor/agency, whether tenders/quotations have been obtained and benefit of competitive rates availed.
- Whether budget provision to meet this expenditure was available. If not, adequate funds provided through proper sanction /ratification by way of supplementary budget or Re- appropriation.
- The previous occasion such expenditure was incurred i.e. how many years back.

6.31 Checks to be exercised in respect of expenditure incurred

The forms in which the bills to be prepared depend on the nature of claims prescribed in KMABR,2006. These are prescribed for easy identification of the nature of payment. In Government accounting, these bills become 'vouchers' once the claim preferred in it are paid and then it will find an entry in the Cash Book.

Under double entry accounting system, the prime document for accounting will be a 'Voucher' to be prepared by the Accountant for recording the financial transactions in the prime book of accounts namely, Cash Book KMF No.1, Bank Book KMF No.3 & Journal Book KMF No.4. All financial transactions involving receipt of cash will be first accounted by preparing a "Receipt Voucher" in KMF No.8 and entered in the 'Cash Book"., all payments by preparing a "Payment Voucher' in KMF No. 9 and transactions entered in the 'Bank Book". All non-cash transactions will be accounted by preparing a 'Journal Voucher' in KMF No.11 and entered in the 'Journal Book'.

Expenditure bills backed by work order, procurement order and indent, whether revenue or capital will have to be first accrued on approval of the bills, and then paid according to KMABR 2006/KMAM. All other bills shall be accounted on payment basis. Audit should verify and ensure that:

- ' Journal Voucher' in KMF No.11 is prepared for accruable claims preferred and gross amount of the claim is debited to the concerned expenditure head,
- All recoveries towards statutory deductions like IT, Service Tax, Royalty, Cesses or salary recoveries like insurance premium, Provident Fund, employees benefit fund, labour welfare fund, contractors benevolent fund, bank loan recoveries, recoveries towards advances and the net amount payable to the contractors/ suppliers/employees are credited to the concerned 'payable accounts.' (Ref Chapter 12 of KMAM for entries)

- For payment of the net claims by cheques to the contractor/suppliers/employees, recoveries payable to external agencies, etc, a 'Payment Vouchers' in KMF No.9 are prepared 'debiting' the amounts earlier credited to concerned 'payable accounts' and 'crediting' such amount to the bank account. In case of bills accounted on payment basis, 'Payment Vouchers' are prepared for such expenditure by debiting it to concerned expenditure head.
- The amounts recovered from employees and shown as credit to 'advance account of the employees / contractors/suppliers account' in the JV prepared, are adjusted towards 'advances adjustable to concerned advance accounts' in the register of advances, as no amount is paid out of municipal funds
- Besides, audit also traces the accounting of the Journal Vouchers prepared as above to the Journal book, and Payment Vouchers to the Cash/bank Book to ensure accounting of expenditure.

6.32 Expenditure towards grant-in-aid, contributions, donations, etc.

Auditor shall ensure that all expenditure towards Grants-in Aid, Contributions, Donations etc, paid to local or other organizations/ authorities, institutions to encourage Education, Art. Culture, Public welfare activities, Recreation and Entertainment by the municipal council are supported by sanctions accorded in individual cases by the municipal councils, within the financial limitations if any, prescribed in the Power of Expenditure Rules or authorized by competent authority.

Chapter 7

Audit of Expenditure relating to Procurement, Stores and Fixed Assets

7.1 This chapter deals with

a) Procurement of Stores and other movable fixed assets like equipments, plants and machineries.

b) Procurement of Immovable properties

c) Public works carried out by the Urban Local Bodies.

d) Public Works of Urban Local Bodies entrusted for execution to other agencies-Deposit Works

e) Delegated Loan Works executed by other agencies.

7.2 Audit of procurement of stores

a) General principles governing procurement of stores

(i) Stores required for various activities of the ULB should be identified, quantities required assessed by the concerned Department /Section of ULB. Assessment is made taking into account the following:

a) average yearly consumption of the stores over the previous two years,

b) stock on hand at the end of the year, and

c) actual requirement for the current year

(ii) Purchases should be covered by proper sanction and made in the most economical manner in accordance with the rules, regulation and orders issued by the Government

(iii) Ensure availability of adequate budget provision under relevant budget head of account to meet the cost of stores proposed to be purchased

(iv) Purchases should not be split up to avoid the necessity of obtaining sanction of higher authority

(v) Purchases sanctioned by the MC/CO or Standing Committee or the Council or DMA/Government, as per the powers delegated or rules or orders in force

(vi) Stores proposed to be procured should be of approved quality and required specifications

(vii) If any stores/equipments required by the ULBs are covered under Rates Contracts entered in to by the Directorate General of Supplies and Disposals of GOI, Stores Purchase Department of GOK purchases may be made from such authorities, without inviting tenders

(viii) The system of open competitive tender as per existing rules, should be followed for procurements even for those not falling under the purview of Karnataka Transparency in Public Procurement Act, 1999 (effective from December 2000) and purchases made only from the lowest tender unless there are recorded reasons for not doing so

(ix) The rates paid should correspond to the lowest rates agreed to, in the relevant contracts or agreement.

(x) The official responsible for approving and receiving purchases ordered should furnish certificate of compliance to specification, quality and quantity of supplies received, before payments are made.

(xi) The stipulated terms and conditions of purchase should confirm to various Codal provisions and orders issued from time to time by the Government

(xii) Necessary precaution should be taken to safeguard ULB's interest in cases involving advance payments for supply of stores in terms of the contract provisions and ensure receipt of stores within the stipulated period and the advance paid is adjusted.

b) Procurement under Karnataka Transparency in Public Procurement Act, 1999

(i) Procurement of Goods and Services, Consultancy Services, or Construction (execution of works) by ULBs beyond the limits mentioned below, have to comply with the provisions of KTPP Act, 1999 and the rules framed under it.

Table 3: Limits for procurement of goods and services

Sl. No.	Procurement authorities	Procurement of civil construction works of the value	Procurement of goods / services of the value	rocurement of Consultancy services
1	City Municipal Corporations and City Municipal Councils	Exceeding Rs. 5.00 lakhs	Exceeding Rs. 1.00 lakh	Exceeding Rs.1.00 lakh
2	Town Municipal Councils and Town Panchayats,	Exceeding Rs. 2.00 lakhs for implementing mini water supply scheme or construction of school rooms. For other purposes - Exceeding Rs. 1.00 lakh.	Exceeding Rs. 1.00 lakh	Exceeding Rs.1.00 lakh

(ii) Wherever entrustment of work on contract is barred in the guidelines of the centrally sponsored schemes such as Swarna Jayanthi, Shahari Rozgar Yojana, Udyoga Bharavase Yojana, etc, the above provisions are not applicable.

(iii) Where the value of the contract exceeds the limit mentioned above, the audit has to see whether the following procedure laid down in the KTPP Rules, 2000 are complied with:

- Tender document is properly prepared incorporating details of work/supplies or services with necessary technical details (in case of works detailed estimates are prepared by the competent technical authority) and appropriate terms and conditions as provided in rules 11 & 12 of the above said rules.
- A 'Notice' inviting tender is prepared in accordance with rule 9 specifying name and address of the Tender Inviting Authority, name of the scheme/project/programme under which procurement is proposed, date from which and up to what date, time and place the tender document can be obtained, amount of EMD payable, last date of receipt of tender and time & place of opening tender etc,
- Based on the value of procurement, notice of invitation of tender is published in the news paper or news papers through the District Publicity Officer or the Director of Information and Publicity and also by affixing in the notice board of the ULB and DC's office
- A copy of the notice inviting tender is sent to the 'District Tender Bulletin Officer' for publication in the District Tender Bulletin as stipulated in rule 8 of the above rule
- The 'District Tender Bulletin Officer' has published the notice inviting the tender sent to him in the District Tender Bulletin released by him and a copy sent to the tender inviting authority
- The Tender Inviting Authority has made adequate arrangements to ensure availability of tender document to the contractors/suppliers, on the dates specified in the tender notice and fees if any fixed, collected on sale
- Minimum time for submission of tender is allowed by the tender inviting authority, as indicated in rule 17 of the above rules
- Tenders received are opened on the date and time specified in the tender notice in the presence of the tenderers and procedure laid down in rule 19 followed
- Whether any committee was constituted for scrutiny of tenders and procedure laid down for tender evaluation in rules 21 to 24 of chapter VI of the KTPP rules are followed
- Lowest evaluated price is determined keeping in view the instructions in rule 25 of rule ibid and the same is in order, as could be seen from the evaluation sheet prepared
- Price preference of 15% to Small Scale Industrial units in terms of rule 25 of KTPP rules, 2000, is extended for a period of five years from first day of April 2009 by Government vide amendment notification No. FD 297 Exp- 12/2010 dt 23-10-2010, in accordance with the new Industrial Policy, 2009- 2014 issued by Govt. Order No. CI 233 SPI 2008.
- Whether negotiation is made with lowest quoted tenderer, as a matter of routine or with justifiable reasons
- An evaluation report is prepared and award is passed after obtaining approval of the competent authority
- Supply Order or Work order is issued with least delay
- Where the nature of procurement/cost involved require tender inviting authority to follow 'Pre-qualification procedure' or 'Two Cover Tenders' System, the requirement laid down in rules 27 & 28 are complied with

- Where 'Two Stage Tender System' are followed, whether the procedure laid down in rule 28.A have been complied with or otherwise

c) In case of procurement of Consultancy Services, audit should see that:

(i) Appropriate selection method among those mentioned below is adopted depending on the nature of service required, cost, professional expertise of the firm or sole Consultant, period of service, etc.

- Quality and Cost Based Selection (QCBS)
- Least Cost Selection (LCS)
- Single Source Selection (SSS)

(ii) No officials working in Government, Undertakings, Corporations etc, are hired for consulting services

(iii) Proper Terms of reference (TOR) for the assignment, Request for Proposals (RFP) have been prepared and evaluated as laid down in rule 28F of rules and contracts entered into

7.3 Audit of stores accounts

a) Accounting policies relating to Stores are prescribed in 11.2 Chapter 11 of KMAM

b) Procedure for accounting stores in ULBs are laid down in Chapter 17 of KMABR,2006

c) Audit shall verify and ensure that:

(i) Maintenance of 'Register of Stores'

- The official in-charge of the ULB Stores (Store Keeper) has maintained separate Registers in KMF No. 53 for different categories of stores such as Conservancy related stores, Water Supply related stores, Medical supply related stores, Lighting related stores, Public Works, Food grains, Other stores, etc,.

(ii) Accounting of stores received

- All stores received are accounted in the Stock Register, based on the invoices/bills received from the supplier by the Store Keeper (SK)
- SK has checked as to the correctness of the specification, quantity supplied, condition of the materials received etc, w. r. t. supply order and has recorded necessary 'Stock Certificate' on the bills
- A 'Material Receipt Note' (MRN) in form KMF No.54.. is prepared by the SK and sent to Accounts Department for passing entries in the books of accounts

(iii) Compliance to payment procedure for supplies made

- Bills received along with supplies are entered in the Departmental Register of Bill in KMF No.21 and a 'Detailed Bill for other expenditure' in KMF No. 59 is prepared by the SK, duly effecting any deductions to be made in the bill
- The bill for payment is affixed with 'Payment Order' along with necessary supporting documents and a stock certificate recorded on it..
- The Accounts Department has accounted the Bill in the Bill Register of accounts department in KMF No. 23 and after approval of the bill for payment, receipt of material is accounted by Debit to 'Stores in Hand-General Stores-concerned type of stores' and credit to 'Creditors-Payable to contractors/suppliers ' in the relevant fund account, through a JV
- The Accounts Department has, after ensuring correctness of the claims w. r. t. Supply Order, Agreement, certificates furnished on the bill, payment order and availability of the funds, prepared a PV in the prescribed form and a cheque for the net amount payable to the contractor/supplier and submitted to the MC/CO for signature and issue of cheque to the contractor/supplier or for remitting it to his bank account
- Accounts Department has accounted the above payment by passing accounting entries debiting the payment to the 'Creditors-Payable to contractors/suppliers' and crediting the amount to concerned Bank Account, as indicated in para 11.10 of KMAM
- In respect of any amount deducted from the supplier's bill towards any statutory deductions or dues payable to other agencies, as per JV, separate PV has been prepared and payment made following the usual payment procedure

(iv) Accounting of stores issued

- In respect of all issues made by the SK on the orders of the MC/CO on the indents of the concerned Department/Section, the SK has prepared separate 'Material Issue Note' (MIN) in KMF No.55 for issues made to contractors and for those issued to Departments of ULB and sent to Accounts Department marking a copy to Engineering Department
- The stores are issued on First-In-First Out (FIFO) method and accounted accordingly in MIN and monthly summary of issues prepared by the SK

- The Store Keeper has also prepared a 'Monthly Summary Statement of Materials Issued' issued to Department of ULB in KMF No. 56, in duplicate, on the basis of KMF No.55 and sent to Accounts Department along with copies of MINs , within 7th of the following month for passing accounting entries
- The Accounts Department has passed accounting entries debiting the cost of material issued to the Departments to the concerned head of account and has credited equal amount to the 'Stores in Hand-General store-concerned Department, as indicated in para 11.14 of KMAM
- In case of MINs issued to contractors for ULB works, Accounts Department has passed necessary accounting entries, as and when received from SK, debiting the value of sores issued to 'Creditors-contractors' Payable' and credited to 'Stores in Hand-General Stores-public work related stores' or 'Stores in Hand-General Stores-Lighting related stores', as the case may be, as indicated in para 11.12 of KMAM

(v) Statement of Half yearly closing stock of stores

- An Half Yearly Statement of Closing Stock of stores in KMF No.57 is prepared by the SK and sent to Accounts Department
- Accounts Department has reconciled the closing stock of stores furnished in the Half Yearly return with the ledger account relating to Stores
- After closure of the financial year, the MC/CO has made arrangements for annual physical verification of stores by some other officer other than the SK and his assistants and a statement of closing stock as per Register of Stores and actual physical balance of stock got prepared and the same sent to Accounts Department for verification and furnishing a statement of difference in stock of stores with valuation
- Appropriate and effective follow-up action is taken on statement of difference in stock of stores for making good any losses, shortages, etc. and to fix responsibility on the person or persons found responsible
- Adequate precautionary measures are taken to prevent such discrepancies in future
- No Purchase of stores are made without actual need or in excess of requirement, resulting in accumulation of idle stock

d) Where huge stores are procured for use of various Departments of ULB, audit may verify whether adequate storage facilities are available and precautionary measures have been taken to protect stores from damage and undue deterioration.

e) Officials entrusted with custody of stores or holding charges of stores have furnished the security as per KM (Furnishing of Securities) Rules, 1966

7.4 Disposal of stores

a) Audit has to ensure that the SK or any other official authorized by the MC/CO has prepared a statement of surplus, unserviceable, obsolete stores are prepared with cost paid for acquisition and approximate total value that may be expected on its disposal

b) Such statement of disposable stores got scrutinized by the Engineering Department of the ULB is placed before the Standing Committee/Council for approval, by the MC/CO

c) The disposable stores are disposed through auction duly following the auction sale procedure as in the case of auction of right of collection of fees or by inviting tenders

d) Stores disposed as above is accounted in the 'Register of Miscellaneous Sales/Auctions' in KMF No.34

e) Profit or loss arising out of sale of stores is accounted as indicated in para 11.18 by passing:

- RV for the amount of sale realization by debit to 'Cash in Hand' and credit to 'Stock in Hand-General Stores-concerned Department'
- JV for the amount realized less than the value of stores disposed i.e. loss, by debit to 'Stores written off' and credit to 'Stock in Hand-General Stores-concerned Department, or
- JV for the amount realized in excess of the value of stores disposed i.e. profit treated as 'Other Income' by credit to 'Other Income-others'.

7.5 Audit of accounting of other movable fixed assets

a) For procurement of other movable assets like furniture, equipments, plants and machinery, vehicles etc, the procurement procedure discussed in para 7.2 have to be followed by the ULBs. As such, audit checks applicable for stores mentioned above have to be exercised in audit of procurement and accounting of other movable fixed assets.

b) In case of other movable assets, audit has to see that SK of the ULB:

- Has maintained for each fund a 'Register of Movable Properties in KMF No.46 by allotting separate folios for each type of movable assets or separate registers maintained for it.
- Unique Asset Identification numbers given for each asset and its location noted in the register

- All movable assets procured out of grants given for schemes or earmarked fund or out of specific grant are distinctly accounted and not disposed without specific approval of the authority that gave grants/funds or manages the fund.
- EMD collected from the contractor/supplier are accounted properly and refunded only on fulfillment of the contract
- Procedure of accounting of movable assets in the prescribed stock register by the SK, payment procedure by Accounts Department laid down in rule 37 of KMABR,2006, are followed
- Accounting entries are passed by debit to 'concerned movable asset account'(like furniture, equipment, plant and machinery, vehicles, etc,) on acquisition of movable assets and credit to 'Creditors-Suppliers-Payable' as indicated in Chapter 19.5 of KMAM
- Depreciation at the rates mentioned in Schedule VII of KMABR,2006 are calculated every year as provided in Rule 89 of rules ibid and checked by the Accounts Superintendent /Accountant before recording necessary accounting entries. Accounting entries on depreciation of Fixed Assets is passed by debit to 'Depreciation account of the concerned asset' and credit to 'Accumulated Depreciation of concerned asset' (refer to illustration given in para 19.11 of KMAM
- Where any movable assets are disposed either by auction sale or by inviting tenders, SK has prepared a list of item or items of movable assets proposed to be disposed with cost and submitted it to the Standing Committee/Council for approval.
- On approval, the movable assets are transferred to 'Fixed Asset under disposal Account' passing accounting entry 'debit' to Fixed Asset under disposal Account' and credit to 'asset account' of concerned asset
- Transferred asset are removed from the 'Register of Movable Properties' in KMF No.46
- Accumulated depreciation value of the asset as on the date of disposal has been transferred to 'Fixed Asset under disposal Account'
- Sale realization accounted following the usual accounting procedure by debit to ' Cheques in Hand' and credit to 'Fixed Asset under disposal Account'
- Depending on the sale proceeds realized, profit/loss is arrived at as illustrated in para 19.14 (f) of KMAM
- Profit / loss arrived at is accounted in the 'Fixed Asset under disposal Account'
- 'Fixed Asset under disposal Account' shows nil balance after adjustment of the above transactions as illustrated in para 19.15 of KMAM i.e. cost of movable asset transferred to 'Fixed Asset under disposal Account' is equal to value of accumulated depreciation Plus Depreciation if any allowed for the year depending on date of disposal, Plus sale realization and amount of profit/loss from the sale

7.6 Audit of accounting of land

a) Rule 87 (1) of KMABR,2006 stipulate that all land of ULB to be accounted in a Register of Land in KMF No.44 and Land under Roads in KMF No.44A. Audit should therefore see whether separate account of land under roads is maintained in KMF No.44A showing details of all land under roads and no lands under roads are disposed or utilized for other purposes without the sanction of Council and Government

b) Audit should verify and ensure that all land other than land under roads are entered in Register of Land in KMF No.44 duly indicating the usage of land and whether they are yielding any revenue (being used for compost pits, pasture land, plantations, etc.)

c) If any land is leased for any purposes, such lease files are verified and ensured that no land has been leased for a period beyond the powers vested with the Council without sanction of Government

d) Separate account of land of Government or other entities vested in ULB with obligations is maintained and is not leased out without sanction of Government or approval of such other entities.

e) All other immovable properties like buildings, structures, etc, are entered in the Register of Immovable Properties in KMF No.45, fund-wise,(including water tanks/reservoirs, water supply pump houses, booster stations, milk booths, street lamp posts, etc.)

f) Purchase procedure laid down in KTPP Act, Rules and practice in force for those not coming under the purview of KTPP Act have been followed for new additions, if any, during the period of accounts being audited

7.7 Audit of public works accounts

a) In Chapter 14 of KMABR,2006, Procedure for accounting Public Works has been laid down. Besides, KM (Preparation of Plans and Estimates and Execution of Municipal Works) Rules, 1966 are also to be followed.

b) Chapter 10 of KMAM prescribe the procedure for accounting of public works executed by other agencies, delegated loan works, etc, besides accounting entries to be passed under different circumstances

c) KM (Limitation of powers of Standing Committee) Rules, 1977 specify the powers of the SC to sanction plans and estimates of works or enter into contract. TMC with less than average normal income less than Rs. 3 lakhs- Rs.7000/-, more than 3lakhs-Rs. 10,000/- & CMC up to Rs,20,000/-. Any subsequent amendments in this regard shall be taken into cognizance.

d) ULBs may get public works got executed by:

(i) Executing the work Departmentally engaging labour and procuring required materials for the work

(ii) Entrusting works to contractors observing the procurement procedure discussed in para 7.2.

(iii) Entrusting works to Public Works Department of GOK, as Deposit works, and

(iv) Authorizing any other agency to raise loan from Government or from any other funding agency with the sanction of Government, and execute the work as 'Delegated Loan Works' (Rule 73 of KMABR,2006)

e) General points to be verified in audit of works executed under a) to b) above are:-

(i) Work covered is included in the Programme of Works/Action Plan approved for the year by the council

(ii) Budget provision is made under relevant fund and budget head of account to meet the work expenditure

(iii) The estimate is prepared by ULB Engineer or Engineer of Public Works Department/Karnataka Urban water Supply & Drainage Board, or any other agency approved by Government

(iv) The estimate is covered by Technical Sanction by the competent authority, as per KM (Preparation of Plans and Estimates and Execution of Municipal Works) Rules, 1966.

(v) Administrative sanction of Standing Committee/Council/DC/DMA/Government obtained

(vi) Mode of getting the work executed is decided by the competent authority

(vii) If the estimated cost of the work exceed Rs. 5 Lakhs in the case of construction work or Rs. 2 Lakhs, if it relates Mini water Supply works or construction of class room in school, Procedure prescribed under KTPP Act is followed and if it is less, the usual procurement procedure of inviting open competitive tenders is followed

(viii) Works executed are recorded in 'Register of Public Works' in KMF No.41

(ix) Work executed are recorded in Measurement Book (MB) maintained and claims preferred in the bills are based on the entries in the MB

(x) Bill is prepared in the prescribed form (NMR in KMF No.39 in case of departmentally executed works and KMF No. 38 where work is entrusted to contractor)

(xi) Bill is processed by the Engineering Department and Accounts Department as laid down in Rule 37, 76 and 77 of KMABR,2006 and payment of transaction accounted as laid down in Chapter 10 of KMAM.

f) Works executed departmentally

Audit has to verify and ensure compliance to the following requirement;-

(i) Estimate for the work is technically sanctioned by an engineer i.e. by a Municipal Engineer or an Engineering subordinate or appropriate level Engineer of the Public Works Department, as per the financial limits prescribed in the rules-(refer rule 8 (3) of KM rules 1966 mentioned above)

(ii) Work is approved administratively by the MC/CO or Standing Committee or Council or DC or DMA as the case may be depending on the estimated cost of the work

(iii) Labourers are hired on daily wages basis in respect of works executed under labour oriented schemes and not for all works

(iv) The rates at which the work turned out are valued at and paid are not excessive compared to those allowed to contractors

(v) Payment of wages to labourers engaged for a week, fortnight or a month, as may be required for the work, is based on Nominal Muster Roll in KMF No.39 prescribed under rule 78 of KMABR,2006 and procedure laid down therein like using machine numbered NMR, writing of NMR, marking of attendance, etc, are strictly complied with

(vi) Subordinate in charge of the Departmental works has furnished Daily Labour report in KMF No.40 to the Engineer or the MC/CO on daily basis and the same have been entered in the Measurement Book. Materials, if any issued for the work has been entered in the NMR. The entries in the NMR, daily labour report and MB are verified at the time authorizing payment by the Engineering Department and Accounts Department following the procedure laid down in rule 37 of KMABR,2006

(vii) The paid NMR disclose that payment has been made in the presence of Engineer, MC/CO and a certificate to the effect that value of work turned out is commensurate with the amount spent has been recorded in the NMR by the officer-in-charge of the work and other requirement of rule 78 of KMABR 2006., complied with.

g) Execution of works relating to repairs and maintenance Expenditure on works relating Repairs and Maintenance of assets of the ULB fall under 'Revenue Expenditure', as they are incurred to bring back the asset to original useful condition. This has been covered in Chapter 6 dealing with audit of 'Revenue Expenditure'.

h) Execution of capital works by entrustment to contractors

In case of capital works entrusted to contractors for execution, apart from the points mentioned in para 7.7 (e) above, audit has to verify concerned work files and ensure that:

(i) Estimates prepared are based on the Schedule of Rate of PWD in force for the circle under which the ULB is situate

(ii) For items not provided in the Schedule of Rates, Data Sheet is prepared, as per the procedure followed in PWD and got approved by the Technical authority next higher to the authority which technically sanctioned the estimate

(iii) If the estimated cost of the work attract compliance to KTTP Act, the tender procedure like, publication of notice of tender, publication in the tender bulletin, making available tender document to contractors in time, opening of tender by the tender opening officer on the stipulated date and time, evaluation of tender, awarding of tender to lowest bid tenderer, compliance to other conditions in the tender document, etc, fulfilled

(iv) If compliance to KTPP Act is not required, usual open tender procedure has been followed and work has been awarded to lowest bid tenderer

(v) Computation of lowest bid is in order and has been checked and approved by the MC/CO and work order has been issued with the approval of the authority competent to approve it based on the financial implication

(vi) Whether the tendered cost of the work warrant preparation and approval of a revised estimates and if so, the same have been complied with

(vii) The bill has been prepared in KMF No.38 and items of work executed, rate claimed in the bill are in accordance with the sanctioned estimate, contract document, etc, and no item has been included in the bill

(viii) Quantities of items work executed are not abnormally in excess or less compared to tendered quantities in the tender document

(ix) Quantities of items work executed and billed are based on entries recorded in the MB and check measured by the MC/CO or by the EE of the PWD of the jurisdiction of ULB, as laid down in rules

(x) Computation of the claims in the bill is correct and all deductions to be effected from the bill towards statutory deductions, security deposit, advance recoverable and other recoveries payable to other agencies/accounts, have been proposed for recovery and adjustment in the bill

(xi) The bill verified and passed for payment with a Payment Order signed by the Municipal Engineer has been sent to Accounts Department

(xii) The bill is verified by the Accountant with reference to the connected records and JV prepared for the bill debiting gross expenditure of the work to 'Capital Work in Progress-concerned asset account' and crediting net amount payable to the contractor to 'Creditor-contractors payable account' and crediting deductions to concerned 'Recoveries-payable account' (refer para 10.36 of KMAM)

(xiii) In the case of 'Running Bills', security deposit to be deducted is deducted and shown in the JV

(xiv) On approval of the bill for payment and availability of funds, PVs are prepared for payment to contractor and for remittance of recoveries payable to other agencies/accounts (refer para 10.39 and 10.40 of KMAM)

(xv) A summary Statement of Status of Capital work-in-Progress in KMF No.42 is sent by the Engineering Department to Accounts Department by extracting details from Register of Public Works in KMF 41, every quarter to facilitate the latter to reconcile the balances with respect to ledger account

i) Capitalization of asset

(i) As 'Capital Works-in-Progress' are to be capitalized on completion of the work in keeping with the accounting concept and in terms of rule 86 of KMABR,2006, audit has to verify and ensure that:

- On completion of a work, a completion certificate is prepared by the Engineering Department and the fact of completion of work noted in the 'Register of Land' in KMF No. 44 against the land on which building / structure constructed.
- an entry is made in the 'Register of Immovable properties' in KMF No.45 recording the details of the construction work completed and how it is going to be utilized
- completion certificate and the two registers mentioned above are verified and signed by the MC/CO
- a copy of the above certificate and the registers sent to the Accounts Department
- Accountant has passed necessary entries by preparing a JV debiting the cost of the asset created to ' asset account concerned' and crediting equal amount to 'Capital Work in Progress-concerned asset account' (refer illustration under para 10.45 of KMAM)
- If the capital work completed has been met out of loan raised, interest on loan paid/payable for the period of construction has been included in the cost of construction by passing necessary accounting entry
- Cost of the asset capitalized and entered in KMF No.45 shows cost of construction capitalized and interest for the period of construction paid/payable on the loan

- The procedure of capitalization of asset has been followed by the ULB in respect of capital works carried out by other agencies as 'Deposit Works' under 'Delegated Loan Works' and Loan Works

j) Deposit works

In respect of works entrusted to PWD or KUWSDB or ESCOM as Deposit works, audit has to verify and ensure compliance to the following requirement:

(i) Administrative approval for the work obtained from the competent authority

(ii) Included in the Programme of Works /Action Plan

(iii) Budget provision made in the budget

(iv) Estimate is approved by the competent authority and countersigned by the MC/CO on behalf of ULB

(v) Estimated cost of work is released to the executing agency in one or more installments, as per the agreement entered into

(vi) The deposit paid is treated as asset and accounted as advance paid to the executing agency in the accounts by passing accounting entry debiting the amount to 'Advance to Government type agency-Deposit Work' and crediting it to concerned 'Bank account' (refer to illustration given under para 10.53) and entry of the payment made in the Register of Advances in KMF No.61

(vii) The executing agency has furnished every month outlay incurred on the work in KMF 42 and Accounts Department has passed entries debiting the expenditure incurred to 'Capital work-in-Progress-concerned asset account' and crediting the amount to 'Advance to Government type agency-Deposit Work'

(viii) On completion of the work, the executing agency has furnished the final outlay statement along with a completion certificate and has also refunded the excess amount of advance, if any, received by it

(ix) The Accounts Department has passed necessary entries in the accounts adjusting the advance paid for deposit work as follows:-

(x) Balance value of outlay incurred has been debited to 'Capital work-in-Progress- concerned asset account' and credited to 'Advance to Government type agency- Deposit Work'

(xi) Unspent mount of advance refunded has been debited to 'Cheques in Hand account' and credited to 'Advance to Government type agency-Deposit Work'

(xii) Total amount debited to 'Asset account concerned' and credited to 'Capital work-in- Progress-concerned asset account'

k) Delegated loan works/loan works

Accounting of transactions relating to Delegated Loans i.e. an authorized agency raising loans from specified financial institutions for execution of works pertaining to ULBs are laid down in rule 73 (b) of KMABR,2006 and entries to be passed for accounting the transactions arising in delegated loan works are given in para 10.56 to 10.59 of KMAM. The accounting procedure prescribed for Delegated Loan Works apply to Loan Works executed by other agencies. The difference is that loan amount is released to the executing agency for execution of capital works by Government or funding agency without the responsibility of raising loans for execution of works of ULBs

Checks to be exercised in audit of accounts relating to delegated loan works has been discussed in paragraph 9.3 Audit of liabilities accounts in this manual.

l) Quantum check of work bills

Auditor assigned to audit Public Works accounts shall check paid bills w. r. t. all connected register and documents to the extent indicated below:

(i) Running Bills involving gross payment less than Rs.25,000/- -50% of the bills

(ii) Running Bills involving gross payment in excess of Rs.25,000/- 100%

(iii) Final Bills-100%

(iv) Review of all accounting records relating to public works maintained in Finance Department -100%

(v) Review of all accounting records relating to public works maintained in Engineering Department -100%

m) Audit of other accounting records relating to Public Works Accounts

Audit is also required to review the overall state of maintenance of all other accounting record prescribed in KMABR,2006 and KMAM to ensure that transactions have been accounted in the relevant records accurately and in a complete manner. Therefore, audit has to verify and see that following accounting record/forms/statements have been properly maintained by the Engineering Department and transactions reconciled with ledger accounts maintained by Accounts Department of ULB

(i) Departmental Register of Bills Received in KMF No.21 is maintained and all bills received are accounted and payment details noted against each of the bill. The procedure to be followed before admitting the claims for payment are followed. At the end of each month, an abstract of memorandum of position of balance of bills outstanding at the beginning of the month (OB), number of bills received during the month, total number of bills, number of bills paid during the month and number of bill pending payment (CB) are worked out and recorded in the Bill Register and reconciled with the bills pending payment with Accounts Department. A statement of Bills pending approval is prepared in KMF No.60 by the department and sent to Accounts Department to facilitate making provision, in terms of rule 109 of KMABR,2006

(ii) Register of Works in KMF No.41 is maintained and all works executed Departmentally and executed through contractors are noted separately allotting separate folios and each entry signed by the head of the Engineering Department

(iii) Stock account of Measurement Books is maintained in the form prescribed for Stationary and MBs received from Government Press accounted therein. MBs are issued to Engineering subordinates from this stock and issues correctly recorded. The instructions regarding taking measurements, writing of measurements, crossing of entries in the MBs, custody of MBs, etc, as laid down in rule 80 to 82 of the KMABR,2006 are complied with

(iv) Stock account of NMRs is maintained in the form prescribed for Stationary (KMF No.65) and NMRs received from Government Press/authorized printer and issues there-form to Engineering subordinates and balance are recorded. NMRs utilized for recording engagement of labour and payment of wages are issued from this stock. Daily Labour reports based on which NMRs are passed for payment, are neatly arranged work-wise and available for verification

(v) Register of Deposits of Deposits in KMF No.67 is maintained and EMD and Security Deposits deducted from the Contractors are accounted therein besides recording their refund/adjustments. At the end of the year, outstanding deposits as per the Departmental register reconciled with the Deposit register maintained in the Accounts Department

(vi) Bank guarantees, if any, received as per terms and conditions of granting Mobilization Advances to contractors are accounted in the Deposit Register by allotting separate folios or maintaining a separate register and currency watched till advance with interest thereon is fully recovered/adjusted, as per agreement. Advance Register is also maintained to watch the recovery/adjustment of the advances paid to the contractors

(vii) Stock account of Materials if any, issued to the contractors, based on the MINs issued by the SK and noting it in the register of recoveries to be effected from contractors bills

(viii) Registers relating to Fixed Assets: As Engineering Department of the ULB is responsible for accounting all Fixed Assets of the ULBs, audit has to verify the following registers and ensure that instruction relating to valuation of Fixed Assets, Depreciation, Re-valuation etc, are complied with, At the end of the year, a statement of Depreciation computation based on the rates prescribed in Schedule VII of the KMABR,2006 is prepared for all fixed assets and sent to Accounts Section for passing necessary accounting entries

- Register of Land in KMF No. 44
- Register of Land under Roads in KMF No.44A
- Register of Immovable Properties (other than land) in KMF No.45, and
- Register of Movable Properties in KMF No.46

(ix) Register of Works got executed other Agencies: This register is maintained and Deposit Works, Delegated Works and Loan works got executed recorded therein allotting separate folios for each category. A separate Summary Statement of Status of capital Work-in-Progress in KMF No.42 is prepared for these categories and sent to Accounts Department, every quarter for review and needful action

(x) Register of Recoveries effected from contractors bills: Work Bill-wise deductions of various recoveries effected from the contractors bills are recorded to facilitate preparation of consolidated statement for individual type of recovery, at the time of remittance of recovery to concerned authority

(xi) Duplicate copies of work bills passed for payment: Duplicate copies of work bills paid are kept on record for reference in the relevant work file and available for verification

(xii) Petty Cash Book/Imprest Register for accounting expenditure incurred out of Permanent Advance

(xiii) Contractor-wise Sub-Ledger for accounting transactions relating to individual contractor

Chapter 8

Audit of Investments and Other Current Assets

The transactions relating to following accounts fall under Current Assets:

- Investments
- Receivables
- Loans and Advances to employees, contractors and suppliers
- Cash and Bank balances

8.1 Audit of investments account

ULBs may deposit and invest its surplus funds not required for immediate payment, to earn interest, in terms of Section 85 of the KM Act. Surplus municipal funds may be deposited in Government Savings Bank, with the sanction of Government in any Scheduled or Co-operative banks, public securities of States/Central Government, or any other security specifically sanctioned by Government

In Chapter 18 of the KMAM, the detailed procedures to be followed in respect of Investments made by ULBs are laid down. Depending on the tenure of investments, investments shall be classified as short term (less than one year) or long term. Fixed Deposits are not investments. Audit is required to see that:

- a register of investments in Form KMF No:66 is maintained and details of investments made from the Municipal Fund and from other Earmarked Fund and Sinking Fund are recorded allotting separate folios for investments out of each fund in this register
- funds deposited in banks as Fixed Term Deposits are accounted separately under relevant chart of account under bank account and not treated as investment
- securities, term deposit receipts, other documents connected with investments are kept in the safe custody of MC/CO and are made available for physical verification
- interest due on long term investments are recognized and accrued as and when due and proportionately accrued at the period ends
- interest on short term investments are accounted on receipt
- dividend if any received accounted on receipt
- interest dividend due are promptly realized and accounted
- income on investment of Earmarked funds or Specific Grant are recognized and credited to the concerned fund and to the general fund
- investments made out of earmarked or specific grant funds are re-invested if not required for expenditure
- profit or loss arising on account of disposal of an investment made out of Earmarked fund or Specific Grant fund is recognized and credited or debited, as the case may be to the concerned fund account in the year of disposal
- investment account recorded in the 'Investment Register' is closed at the end of the accounting period and reconciled with ledger account
- surplus general municipal funds not required for immediate expenditure or for a reasonably long period are invested and not kept idle

8.2 Audit of receivable accounts

Under Double Entry Accruable Accounting System 'Receivable accounts are required to be maintained in respect all accruable income of the ULBs. The procedure of accounting accruable income discussed in detail in Chapter 6 to 8 of the KMAM as well as in Chapter 5 relating to audit of Receipts.

The income accounts for which 'Receivable' accounts are required to be maintained by passing necessary accrual entries through a Journal Voucher are ;-

- Receivables-Property Tax
- Receivables-Cesses Control Account
- Receivables-Advertisement Tax
- Receivables-Rental Income
- Receivables-Fees, User charges & other charges pertaining to water & UGD charges
- Receivables- Trade License Fees
- Receivables-Other Fees, User charges & other charges
- Receivables from Government (pertaining to general grants receivable)

Audit has to verify and ensure that:

- JVs are prepared by the Accounts Department in KMF No. 11 based on the summary statement of demand raised or income accrued received in KMF No. 13 from the concerned Department/Section by debiting the demand/accrued amount to 'Receivables- concerned income account' and crediting equal amount to the concerned 'Income account'
- The amount accrued is posted to the respective Ledger account
- On collection of the accrued income, amount is debited to the 'Cash/Bank account' and credited to the 'Receivables-concerned Income account'
- Any changes in the demand/accrued amount reported through monthly statements in KMF No. 13A by the concerned Department/Section are accounted in the respective 'Receivables account' by debit or credit of the net difference.

- Entries which are entered in suspense register in KMF No 28 for want of adequate details in respect of receivables such as receivables of property tax, water charges etc., are cleared within stipulated time and corresponding entries are made in KMF No 13A in case of year wise suspense cleared in accounts by passing suitable entries.
- In case of receivables from Government i.e. State Finance Commission grant, it has to be ensured that grant receivable is accounted by debit to 'Receivables… from Government' on receipt of the orders of Government sanctioning the grant. On receipt of the grant, the amount is debited to Bank account concerned credited to 'Receivables from Government' account. Care is taken to see that adjustments towards any dues of municipalities to Government or other agencies in the sanction orders are correctly accounted in the books of accounts of the ULB
- DCB registers updated every month posting the collections made and remissions and writes off any granted by the municipal council
- The collections posted are verified with collection register, cash/bank books and the bank accounts concerned.
- Receivables appearing in Schedule B-14 agree with the current years balance plus the arrears of previous years accounted in the DCB register

8.3 Audit of loans and advances accounts

The Municipal councils may sanction following advances to its employees:

- Festival Advance- as per standing orders of Government-interest free
- Bicycle Advance/Motorcycle/Motor car Advance under KM(Grant of advances to the employees for purchase of Motor car, Motor Cycle and Bicycle)Rules, 1987-interest bearing advance
- Advance for construction, purchase or repairs to house under KM (Grant of Loans to Municipal Servants for construction of Houses) Rules, 1967 -interest bearing advance
- Travelling Advance and Advance of Pay on Transfer as per KM (Conditions of Service) Rules, 1980 and Rule 102 of KMABR,2006

Auditors should be conversant with the above rules and orders if any, issued from time to time

The following points should to be observed in Audit of advances.

a) **Festival advance**

(i) Office order sanctioning the amount of festival advance mentioning the name of the festival for which it is sanctioned are forthcoming

(ii) Previous festival advance taken by the employee is completely recovered.

(iii) Necessary sureties are taken from permanent officials in cases of sanction of festival advance to temporary officials/Local candidates.

(iv) In case of transfer of any employees to other offices, the balance of festival advance if any outstanding is noted in the Last Pay Certificate for recovery and remittance to this municipality.

(v) Advance Recovery Register in KMF No. 61 is maintained and all advances granted and its recovery are noted therein, as per Rule 110 (1) of KMABR,2006

(vi) Advance is sanctioned only once during a financial year and recovered in 10 monthly installments by deduction from the pay bills

(vii) Advance is sanctioned for the National and other festivals notified by the DMA

(viii) Amount of advance sanctioned does not exceed the maximum amount prescribed

b) **Bicycle advance, motor cycle, motor car advances**

In case of Bicycle advance, Motor Cycle, Motor car advances, auditor should see that:

(i) Budget provision exist to pay advance

(ii) In the case of Bicycle advance, employees is not given more than three Advance in his entire service

(iii) The Bicycle Advance along with interest is recovered in 22 months

(iv) Conditions governing eligibility of advance, amount of advance, security for the advance, period of repayment of advance , rate of interest payable, procedure for sanction of advances, as prescribed in the case of Government employees under KFC are followed

(v) Sanction is accorded by DMA in the case of employees of CMCs, DCs of the Districts in the case of Employees of TMCs and by such Officer notified in the other cases.

(vi) In respect of Motor car and Motor Cycles advances, conditions relating to obtaining invoice for sale, production of sale receipt, production of RC book and hypothecation of vehicle purchased out of advance in favour of municipality, comprehensive insurance of the vehicle , etc, prescribed in KFC are complied with

(vii) All documents connected to advances are kept in the custody of sanctioning authority concerned.

(viii) Recovery of advance is watched through Recovery register prescribed

(ix) In case of Transfer of any employee to some other office/Department, the balance ofadvance is noted in the Last Pay Certificate and the balance got adjusted DDs to the Municipal Funds., from the transferred office

(x) When advance sanctioned is fully recovered along with interest thereon, certificate to that effect is issued by the drawing officer of such employee after due verification and is duly countersigned by the Assistant Controller, Local Audit Circle of the jurisdiction, of State Accounts Department

(xi) The certificate issued and pledged deeds given back to employees.

(xii) Where Motor Cycle/ Motor Car advance is sanctioned a Government employee on deputation to the ULB, a copy of the sanction order is sent to the Accountant General and the Treasury Officer concerned

(xiii) In the event of death of an employee while in service, only the outstanding interest including the penal interest is waived

(xiv) In case of Interest bearing advance, the details of interest demand and collections are to be verified with reference to in KMF No 62.

c) Grant of loans to municipal servants for construction of houses

Audit has to ensure that loans to municipal employees are sanctioned by the municipal council by specific resolution and the following important conditions stipulated in the KM (Grant of Loans to Municipal Servants for construction of Houses) Rules, 1967 are complied with:

(i) Budget provision is made in the budget estimates of the ULB for payment of loans to employees for construction of houses

(ii) Advances sanctioned to employees is noted in form KMF No. 61 as per rule 110(c) of Karnataka Accounting and Budget Rules 2006

(iii) The employee has put in a minimum of 5 years of continuous service

(iv) Not more than one loan is sanctioned to an employee

(v) The employee is not eligible for loan under Low Income Group Housing Scheme

(vi) Amount of loan does not exceed the number of months pay as stipulated in Rule 5 of the rule ibid

(vii) The rate of interest chargeable is as prescribed in rule 6

(viii) Period of repayment of loan with interest is determined as stipulated in rule 7 depending on whether the employee owns a site or wants to acquire a site and then construct a house

(ix) Repayment has commenced from the sixth month following the drawal of loans in case an employee owns plot and obtains loan for construction

(x) In case of an employee not owning a plot and has drawn first installment but has not drawn the second installment within one year, the recovery has commenced from twelth month following the drawal of first installment

(xi) The employee has mortgaged the house in FORM 1 prescribed in the rules ibid, in favour of the municipal council as Security and retained till repayment of loan together with interest, as required under Rule 8

(xii) All documents relating the loan are kept in the safe custody of the MC/CO and returned to the employee only on repayment of loan with interest thereon

(xiv) In case of employee who has less than 15 years of service remaining and allowed to repay the amount of loan with interest in convenient monthly installments, a clause to the effect that the municipal council shall be entitled to recover the balance of loan together with interest thereon outstanding at the time of retirement or death preceding death from out of the Insurance amount due on policy or policies assigned in favour of the municipal council and or whole or any portion from gratuity or DCRG, is incorporated in the Agreement and the Mortgage Deed.

(xiv) The loan is disbursed to the employee at such percentage of the loan sanctioned, depending on owning a plot or otherwise, as laid down in Rule 9

(xv) The employee has met all expenses like cost of encumbrance certificate, stamp duty and registration charges

(xvi) Compliance to other conditions and stipulations laid down in the rules are strictly followed by the employee as well as MC/CO

(xvii) In case of Transfer of any employee to some other office/Department, the details of balance of loan outstanding, the no. of installment in which it is to be recovered, the rate of interest and the no. of installment in which it has to be recovered are noted in the Last Pay Certificate and receipt of the balance of loan and interest from the transferred office watched and when received, adjusted to the Municipal Funds.

d) Travelling advance for journeys on tour

Audit has to see that:-

(i) Tour Programme of the employee is approved by the MC/CO.

(ii) Tour advance covering actual fare for to and fro journeys and 90% of the DA for the duration of halt is sanctioned for meeting expenditure on tour expenses, by the competent

(iii) Tour Advance sanctioned is adjusted in the regular TA bill after completion of the Journey.

(iv) If the advance sanctioned was more than the actual TA claim, balance is adjusted in the regular TA bills, if not recovered from the next TA bill. In case balance is remaining unadjusted, the same is pointed out for recovery from the pay bill .

(v) Where advance of TA is drawn and regular TA bill is not preferred adjusting the advance for more than a year of the journey for which advance is drawn, the TA claim shall stand forfeited and TA advance is proposed for recovery from the official

(vi) Local Candidates/Temporary Employees have given necessary sureties from permanent Employees for the drawal Tour Advance.

e) **Traveling advance on transfer**

Following points needs to seen in audit;-

(i) Employee is transferred to a place involving change of station and is in the interest of public service

(ii) Advance of TA is sanctioned for the journey to his new place of posting for self and his family members including probable charges for transportation of luggage, as admissible under rules

(iii) Amount of transfer TA advance given is noted in the Last Pay Certificate of the employee

f) **Advance of pay on transfer**

The following points should be seen in audit;-

(i) One month's basic pay of the employee is sanctioned as advance of pay on transfer involving change of station and is in the interest of public service

(ii) Noted in the Last Pay Certificate that advance of pay to be recovered and sent to the municipality through cheque or DD, and its receipt watched and got adjusted to Municipal Fund

g) Advances to contractors/suppliers

Generally no advances shall be granted to contractors and suppliers.

Only where contractor is required to invest substantially to get machinery/equipments for execution of any work and is one of his conditions of the contract, the municipal council also feels that some mobilization advance is justifiable, advances may be given, with the approval of Government

Wherever any advances are given to a contractor, audit is required to verify the relevant file and ensure that:

- There is justification for grant of advance explained by the contractor
- Council has considered the request and obtained approval of Government
- An agreement is obtained from the contractor incorporating clauses for repayment of advance within a specified period or in number of installment, at what percentage of advance, rate of interest to be paid by the contractor, when repayment to commence and penalty for default, etc,
- Advance granted is recorded in the 'Register of Advances and its recovery watched by the MC/CO
- Advances paid to contractor is debited to bank account concerned and credited to 'Advances-contractors/supplier account' and on recovery, debited to 'Advances- contractor/suppliers account'
- Payment Voucher for payment of advance and Journal Voucher for recovery of advance in the bills are prepared as per procedure laid down in the KMAM

h) Advances paid to departmental officers

On certain occasions Departmental Officers of the ULB might have been paid some advance to meet some urgent expenses subject to rendering of accounts. Such advances might have been recorded in the 'Register of Advances in KMF No.61. In such cases following points have to be verified in audit:

- Reasons for which advance has been sanctioned and terms and conditions of sanction
- Authority which has sanctioned the advance
- How the amount has been drawn
- Payment Voucher has been prepared for its drawal debiting it 'Advances to Departmental Officers for other expenses' and credit to 'Bank account'

- Whether accounts for the advance has been rendered by the Departmental officer and adjusted and unspent amount of advance if any, refunded to office, as per the entries in the Advance Register.
- Expenditure incurred classified under relevant head of account passing necessary adjustment entries through a JV.
- Vouchers in support of the expenditure disclose that advance has been spent for the purpose for which it was sanctioned
- There has been no abnormal delay between drawal of advance and rendering accounts
- If the advance has not been adjusted till the end of the financial year, the outstanding advance is reflected in the schedule to Balance sheet under current assets

i) **Permanent advances sanctioned to officers of the ULB**

Audit has to see that:

- Permanent Advance is sanctioned by the MC/CO with the approval of the Deputy Commissioner
- Permanent Advances sanctioned are recorded in a 'Register of Permanent Advances in KMF No.63 by the Accounts Department
- It is recouped once in a month or earlier if the advance is spent
- At the end of each year, a certificate of permanent advance held by the officers to whom it is sanctioned, is obtained and reconciled with the balances appearing in the accounts
- At the time of recoupment, the expenditure charged to the relevant head of account

j) Advances paid to other executing agencies for Deposit Works

Audit has to verify and ensure that:

- Advance paid for Deposit Works entrusted to other agency has been entered in this register recording the purpose, reference to agreement No. & date, terms of deposit made, date of commencement of work, probable date of completion of work, periodical outlay statements received from the executing agency, etc.
- On execution/completion of the work, monthly/quarterly outlay statement is received in KMF No 42 and advance adjusted by debit to 'Capital Work-in-Progress -asset concerned' and credited to 'Advance to Government type agency-Deposit Work' by preparing a JV (refer to illustration under para 10.54 of KMAM).
- Any excess advance refunded by the executing agency has been accounted by debit to 'Cheques -in- Hand account' and credit 'Advance to Government type agency-Deposit Work' by preparing a JV.
- The expenditure on deposit work has been capitalized on receipt of completion certificate from the executing agency.

k) **Audit of cash and bank accounts**

Audit of accounts of books of accounts namely, Cash Book, Bank Book and Journal Book is dealt in Chapter 10 However, while auditing the balance sheet of the ULB it has to be confirmed that:

- Cash and Bank Books which serve as ledger accounts of cash and bank transactions are reconciled every month with reference to actual cash balance on hand as per the cash book and the relevant bank accounts
- Certificate of closing balance of cash as per cash book by the MC/CO is furnished in respect of cash book maintained for each fund as well as specific grants and earmarked funds
- Certificate of closing balance as per the bank account is obtained from the concerned banks in respect of the bank accounts operated by the municipal council and produced for audit besides Bank Reconciliation Statements of each bank account

Chapter 9

Audit of Liabilities Accounts

9.1 Audit of grants accounts

a) Grants received by ULBs are of two kinds, viz. General Grants and Specific Grants.

b) Rule 2(19) of KM ABR 2006, defines a specific grant as a grant given for specific purpose and requires submission of a periodical utilization certificate and is recoverable from the ULBs if not used according to terms and conditions of grant. Example: Swarna Jayanthi Shahari Rozgar Yojana (SHSRY), MP Local Area Development scheme (MPLADS), etc.

c) Rule2 (20) of KMABR,2006 define a general grant as a grant which has no conditions attached to it and can be used for carrying out general functions devolved on the ULBs. They are devolution grant released as determined by the State Finance Commission (SFC grant), Development grant etc. Such grants will be credited to Treasury / Bank account where general municipal funds are kept or to a specified Bank/Treasury account that may be stipulated by Government

d) The Karnataka Municipal Accounting Manual -Vol-1. Chapter 15 deals with the procedure of accounting as well as accounting treatment of grants received by ULBs. The auditor should be acquainted with the Accounting Policies, accounting procedure and accounting entries to be passed in respect of general purpose grant and specific purpose grants, indicated in the KMAM.

e) Distinction between the two categories of grants are:

- Specific purpose grants are treated as 'Liabilities' where as general grants are treated as 'Income' of the ULBs
- In the case of specific grants, though the full amount is required to be accounted as receipt in the 'R&P' Account, only the grant utilized during the year will have to be accounted as Income as well as expenditure in the 'Income and Expenditure Account' reflecting the unutilized portion of grant as 'liability' in the Balance Sheet.
- In respect of general grant, the amount will be reflected as receipt in the 'R&P' account and 'I&E' account and spent for any purpose exhibiting the expenditure under relevant account and budget head in both the above financial statements.
- In respect of specific grants, the ULBs are required to submit utilization certificate to the sanctioning authorities for the expenditure incurred out of the grant and the refund the unspent grant or carry forward it as liability in the accounts for future utilization, if it is permissible as per conditions of sanction. Normally, such UC should be based on the audited statement of accounts /audit certificate given by a designated auditor. No UC is required to be submitted in respect of general grants

f) Audit is expected to ensure whether these aspects have been complied with or otherwise., keeping in view the terms and conditions attached to each type of specific grant sanctioned

g) Audit is required to ensure that the ULBs have maintained a Grant Register in Form KMF No. 35 wherein details of specific grant received, payments made there-from, unutilized grant available at the end of the year or grants refunded, etc. are recorded. Audit should see that the transactions relating to grants are reconciled monthly with the Specific Grant Account Ledger and the designated Bank account.

h) Audit should verify and ensure that grants received through cheques are accounted by preparing a Receipt Voucher and included in the Daily Summary of cheque collection in KMF No.19 and accounted in the Cash Book as followed in revenue collections by cheques. In case of direct credit to Bank/Try account, the receipt of grant is accounted in Daily Bank/try collection account in KMF No. 20 and recorded in the Bank Book.

i) Audit of specific grants and Local contributions (from NGOs and other individuals)utilized for capital works:

Whenever a portion of the specific grant or local contribution received is utilized for capitalworks as per conditions of grant or as per the purpose for which local contribution is received, audit should verify and ensure that following requirement are complied with; as per Rule 72 of KMABR,2006:

- Amount spent on capital works and debited to 'capital work in progress' is transferred from specific grant account to 'deferred income' account through a JV as indicated in para 15.16 of KMAM
- On capitalization of the expenditure on capital works earlier debited to 'capital work in progress', the amount of depreciation charged on the concerned asset over the period, is allocated to income account by credit to 'deferred income' account, as indicated in Para 15.18 and 15.19.
- In case of capital work involving municipal fund, grant and loan, the grant portion is accounted as shown above and loan portion treated as 'liability' to be cleared in future
- Wherever a portion of the specific grant is allocated to meet revenue expenses, as per the terms of grant, on utilization of such portion of grant for revenue expenses, amount to that extent is transferred to 'income' account from the specific grant account, passing a JV as laid down in para 15.15 of KMAM.

j) Accounting of deductions from the bills of the contractors/suppliers in respect of works/goods and services procured out of specific grants.

(i) Wherever the ULB follows the procedure of consolidating the statutory deductions effected from the contractors and suppliers bills and making payment from the bank account of general funds are followed or where the EMD/ Security Deposits recovered are transferred and accounted as liability towards 'Deposits', it is likely that deductions from bills relating to expenditure from specific grants may also be clubbed along with deductions from general fund bills. This may result in retention of specific grant in the closing balance at the end of the year and additional liability on the general fund.

(ii) In such cases, normally the deductions from the bills of specific grant expenditure should be transferred from the bank account of that fund to the bank account of general fund by a 'Contra Voucher' by debit to bank account of general fund and credit to the bank account of the specific grant bank account, as illustrated in para 15.27 of KMAM.

Audit should verify JVs passed in respect of expenditure bills of specific grant transactions and ensure that additional liability on general fund is not created as indicated in a) above, by correctly following the procedure indicated at b) above

k) Accounting of adjustments made out of State Finance Commission grants payable to ULBs

State Government may adjust dues of the municipalities to Government or other agencies out of State Finance Commission grants payable to it. In such cases, how it has to be accounted and accounting entries to be passed are indicate with example in para 15.9 of KMAM. In these cases, audit has to verify and satisfy itself that the total amount of the grant payable to the municipality as indicated in the Government order is taken as State Finance Commission grants sanctioned and released by Government and the amounts adjusted towards dues to Government (such as audit charges, pension contribution) or to other agencies (towards electricity charges to Escoms, Water supply/maintenance charges to KUWSDB, etc,) are accounted as expenditure in the books of accounts of the municipalities. If these are not accounted correctly but net amount of the State Finance Commission received by the municipality is only accounted, it will result in reflection of wrong amount as receipt of State Finance Commission grant and the dues adjusted towards dues will go unaccounted towards relevant expenditure heads.

l) Accounting of expenditure reimbursable

Wherever any orders of Government permits ULBs to incur expenditure out of its funds and claim it for reimbursement example Census expenses, the ULB may incur expenditure by debit to 'concerned expenses head.' and credit it to 'Bank Account', in the first instance. The ULB has to prefer a bill for reimbursement of expenditure to the concerned authorities furnishing detailed accounts and vouchers supporting it. On reimbursement of the amount claimed, the same will have to be debited to 'Bank Account' by credit to '1621-Grants received for reimbursement of expenses-Census grants-from State/Central Government'

m) Grants received under Central/State Government schemes

Wherever the ULBs have received grants under Schemes of Central/State Government like SJSRY, Infrastructure Development Scheme for Small & Medium Towns, MPLAD, etc, audit should see that the grants received are treated as 'liability' and accounted in the case of specific grants. Chapter 15 KMAM also deal with various grants that are being received by the ULB, purpose, accounting treatment, etc.

The ULBs generally receives the following grants:

(i) Swarna Jayanthi shahari Rozgar Yojana (SJSRY)-Para 15.29 of KMAM.

(ii) Infrastructure Development Scheme for Small and Medium Towns (IDSSMT) Para 15.31 of KMAM

(iii) Urban Infrastructure Development Scheme for Small and Medium Towns (UIDS SMT) Para 15.33 and 15.34 of KMAM

(iv) Local Bodies grants recommended by Twelth Finance Commission. Para 15.37 of KMAM

Audit should ensure that the ULB complies with the following conditions attached to the grants.

(i) Separate accounts including separate cash book, separate bank account and other subsidiaries records are maintained for each scheme as per the guidelines

(ii) Grants as sanctioned, are received in full from state/central Governments/ other institutions fully

(iii) Grants are received in time as per guidelines.

(iv) Bank accounts opened are all savings bank account (S.B a/c) and not current account.

(v) Interest on schemes' funds kept in S.B a/c of the bank and interest on investments from out of schemes' surplus fund is credited to the concerned S.B account of the schemes as and when accrued/received.

(v) Funds of scheme are not diverted to other schemes/other purposes.

(vi) Funds are utilized for the very purpose for which they are released, to its best advantage.

(vii) Action plan is got approved and estimates got sanctioned before execution of any work.

(viii) Funds utilized have actually reached the genuine beneficiaries and best possible results are achieved.

(ix) Municipal share of fund, if any to be contributed for the operation of the scheme is transferred from its General Fund to the concerned scheme account/earmarked funds account.

(x) Utilization certificates are sent for each year for each scheme separately well in time in the prescribed format

(xi) All grants received are accounted for in U.C.

(xii) Interest and other amounts received relating to scheme are also indicated in UCs.

(xiii) Expenditure shown in U.Cs tallies with the expenditure as per relevant ledger account, compiled accounts/ Classified Abstract of Receipts and Payments (KMF No.7).

(xiv) Previous years' Closing Balance is correctly brought forward as Opening Balance for the current year in U.C.

(xv) Provisions of KTPP act 1999 and KTP rules 2000 are compared with wherever applicable in spending the funds under the scheme.

(xvi) Any cut in release of grants from central/state governments for having not fulfilled the conditions laid down in the guidelines of the schemes. for example: i) for not spending prescribed proportion of the grants within the stipulated time ii) for delay in sending U.Cs to state/central governments, is pointed out in the UC/Audit Certificate

(xvii) Assets created out of scheme grants are accounted separately in the register of fixed assets and its value exhibited in the balance sheet of the scheme

(xviii) On closure of the scheme balance, amounts available under the scheme are returned to the concerned authority or utilized in the next year with approval of the concerned sanctioning authority

n) Audit of accounts of External Aided Projects (EAP)

In case any external aided projects accounts are required to be audited by an independent auditor acceptable to the donor agency, including the statutory audit of ULBs and furnish the audit report/audit certificate to such agencies, audit is required to ensure that the terms and conditions specified in the legal agreements of the EAPs with Central /State Government are strictly complied with.

o) Accounting value of assets in kind like lands and buildings received as grant from Government / other entities.

Audit should see that any asset like lands and buildings received as Grant from Government / other entities are accounted in the concerned asset register at a nominal value of Re.1/- passing accounting entry debiting the value to concerned Fixed Asset

account(land/building) and crediting equal amount to 'Municipal Fund Balance' on the lines indicated in para 15.26 of KMAM

Audit should ensure that the ULB has put in place the Internal Controls relating to grants, indicated in para 15.39 of KMAM.

9.2 Audit of borrowings

Audit has to ensure compliance to the following aspects by the ULBs:

a) A resolution is passed at a Special General meeting of the council duly indicating the purpose of loan, amount of loan, source of loan, number of installment in which to receive the loan, rate of interest proposed to be paid, period within which loan is proposed to be repaid, how it proposes to repay the amount of loan

b) An application is made to Government with all details indicated in Rule 3 (2) of KM Rules mentioned above

c) Government has published a notice along with a copy of the application of the ULB in the Karnataka Gazette calling for objections, if any from the public to the proposal of the ULB for raising loan for the intended purpose, within a specified time limit or has waived the procedure of enquiry and publication

d) Where notice is published, Government has considered the objections if any received and has considered it necessary and has accorded sanction.

e) ULB has paid the cost of enquiry and publication, if the same is published by Government

f) Where loan is raised from Government, the ULB has agreed for the general stipulations prescribed in Rule 7 of KM rules cited above

g) In case of loans from Government and other than Government sources, the general stipulations in Rule 8 and conditions to be fulfilled by the ULB for sanction of ULB in Rule 9 including liability of the ULB to pay guarantee charges to Government, creation of a Sinking Fund where loan is not repayable by annuities or annual drawings in the manner specified in the rules and other requirement s are strictly adhered to

h) Loan raised for a specific purpose is kept in a separate bank account as stipulated in Rule 120 of KMABR,2006

i) The accounting policies relating to borrowings by ULBs prescribed in para 16.4 of KMAM are kept in view raising loans as well as accounting the transactions in the books of accounts of the ULB

j) Loan Register in KMF No 71 is maintained and where a loan is raised in the open market and is repayable by means of sinking fund , a Register of Sinking Fund for Repayment of Loan is maintained in form No: KMF no 72, as prescribed in Rule 119 of KMABR,2006

k) Where Government has permitted to open an 'Escrow Account' for repayment/redemption of loan/ bonds by transfer of stipulated portion of an item of revenue or an item of revenue, required amount is being transferred to such account regularly

l) Interest payable are accrued and reflected not only in the accounts but also in the budget estimates of the ULB

m) Accounting entries for the above types of transactions are passed as laid down in Chapter 16 of KMAM

9.3 Delegated loan

Delegated Loans are loans raised for execution of capital works on behalf of the ULBs, by any agency including the PWD of GOK,, authorized by Government. Audit should see whether the following procedure laid down in rule 73 (b) of KMABR,2006 have been complied with:

a) Agreement between the ULB and the authorized agency has been executed authorizing the agency to raise loan on behalf of the ULB and repay the principal and interest as per terms and conditions of loan

b) An advice indicating the details of loan raised, date of receipt of loan, rate of interest agreed and other terms and conditions is sent to ULB in KMF No. 36, by the agency

c) The ULB has made entries in the Register of Loans KMF No.71 and Register of Advances by passing accounting entries as loan received from Government or specified source as a liability and accounting the loan amount with the agency as an advance given to the authorized agency for execution of capital work , as indicated in para 10.58 of KMAM

d) Agency has executed the work and sent monthly statement of outlay incurred during each month showing the progress of work in form KMF No.37, to the ULB and the latter has passed necessary accounting entries as illustrated in para 10.59 of KMAM

e) Audit should also verify and ensure that the repayment of principal and interest thereon have been regularly made in accordance with the conditions of loan and overdue installments of loan and loan outstanding are reflected in Schedules-B-05 & 06 to the balance sheet

9.4 Audit of earmarked funds

a) ULBs are required to maintain separate accounts in respect of any amount earmarked for specific purposes, like:

(i) SC/ST Development (18% of income earmarked for developmental activities of the ULB are transferred to a separate account for providing specified amenities to people belonging to SC/ST - revised to 22.75% with effect from 1st April 2009)

(ii) Sinking Fund for redemption of loan bonds or for replacement of an asset

(vi) Revolving fund created under certain schemes Endowment fund created for providing benefits to students or persons belonging to a specific class or community as per the wishes of the donor of the endowment

(vii) Any other ear-marked fund which the Council decide to create (e.g.: Welfare Fund, City Development Fund, etc.,).

b) As per Rule 120 of KMABR,2006, loans, endowments and other specific purpose funds are required to be kept in separate bank accounts and accounts maintained in KMF No.73. Besides, these amounts cannot be appropriated for other than the purpose for which it is earmarked.

c) The Karnataka Municipal Accounting Manual has laid down the procedure to be followed in respect of Earmarked Funds vide chapter 17 of KMAM. Audit should see as to:

- Whether a separate Bank Account has been created for each of the earmarked fund
- Separate bank accounts and accounts in KMF. No. 73 are maintained
- Transfers to Earmarked Funds are made at such intervals as per terms and conditions for creation of Fund.
- Earmarked funds are treated in the accounts of ULBs as 'Liability'
- All payments pertaining to such an ear-marked fund are made from the concerned Bank Account.
- Earmarked funds are not diverted to meet other expenses even for temporary period
- Earmarked fund accounts are closed at the end of each month and reconciled with the fund account and the bank account
- Accounting procedure and accounting entries for earmarked funds are followed as provided in Chapter 17 of KMAM
- If any earmarked fund ordered to be closed by Government, the balance of fund is transferred to general municipal fund or to any other fund as indicated by Government
- In case of Sinking fund created for repayment of loan or for replacement of an asset, the balance amount (excluding any outstanding liability, if any) in the respective account are transferred to the general municipal fund account on achieving the objectives for which they are created

9.5 Trust and agency funds:

The ULB may receive funds from the Government/Government Agency for implementation of a scheme like Ashraya Scheme. In such an event the ULB will act as a Trustee for the fund and as a nodal agency for implementation of the scheme.

9.6 Revolving fund

a) The ULB may be required to maintain a revolving fund for specific purpose as per the terms of the scheme or policy of Government The accounting of transactions under revolving fund is similar to transactions of Earmarked Fund.

b) Audit is also required to see that balances under Earmarked Funds, Grants and Contributions for specific purposes are reflected in Schedules-B-02 & 04 respectively

c) Audit to verify and ensure that ULB has followed the procedure indicated in para 17.33 of KMAM in respect of creation of 'Revolving Fund' as illustrated in the case of commercial complex constructed under 1DSSMT scheme.

9.7 Audit of deposits

a) Accounting procedure in respect of deposits received or recovered from tenants or lessees / recovered from the bills of the Contractors/Suppliers by the ULBs are laid down in Rule 115 of KMABR,2006.

b) Audit is required to verify and ensure the following aspects while checking deposit accounts:-

(i) Deposits received/recovered are treated as 'Liability' in the accounts of ULBs

(ii) All deposits received or recovered are accounted in 'Register of Deposits in form KMF No.67 duly allotting separate folios for

- Deposits received from tenants and lessees
- Deposits received from suppliers, contractors' security deposit and retention money recovered from the running bills, and
- Other deposits

(iii) Deposits received in cash or cheques are supported by RVs and deposits deducted from bills are based on JVs

(iv) Where Bank Guarantees (BGs) are received from contractors in lieu of deposit, as per terms of procurement orders/contract, such Bank Guarantees are accounted in Register of Bank Guarantees' in KMF No.68 and are kept in the safe custody of the MC/CO and made available for verification

(v) Accounts Department has kept a watch over the period of currency of the Bank Guarantees and ensured its renewal from time to time till compliance to the requirement for return or cancellation of Bank Guarantees

(vi) Only Earnest Money Deposit (EMD) given by the successful bidder in an auction is accounted in the deposit register and EMD collected from other unsuccessful bidders are entered in 'Register of Miscellaneous Sales or Auction' in KMF No.34 are returned immediately, after conclusion of auction

(vii) Deposits collected for providing water supply connections not refundable, as per bye- law of the ULB are accounted as income and not brought to deposit account

(viii) Any non-refundable premium received at the time of auction of shops/buildings in addition to rent or lease amount are treated as income by allocating the amount over the period for which the shop/building is let out/leased

(ix) In case of refund of deposits to the depositors, the Payment Voucher is supported by a 'Deposit Refund/Adjustment or Lapse Advice' in KMF No. 69 passed for payment by the MC/CO recording a certificate that the deposit is actually outstanding as per register of deposits and the entry in the register initialed by him

(x) Deposits remaining unclaimed for three consecutive years of its falling due for refund, are lapsed by preparing an advice in KMF No. 69 with the approval of the MC/CO and passing entries debiting the amount to 'Deposit' account and crediting it to 'Misc income -Lapsed Deposits'.

(xi) Register of Deposits is closed at the end of each month and reconciled with the ledger account and the closing balance correctly reflected in the monthly trial balance. The outstanding deposits are reflected in Schedule-B-07 to the balance sheet.

(xii) Wherever securities are obtained from the contractors and employees in the form of deposits in savings bank, NSCs, Municipal Bonds, etc, pledged in favour of the municipality, all such securities are entered in 'Register of Securities' in KMF No. 70 and kept in the safe custody of the MC/CO and are available for verification in audit.

9.8 Liabilities towards payables

a) The liability of ULBs towards payable is required to be reflected under in the balance sheet preparing Schedule B- 08 for 'Other Liabilities'. This schedule will include:

- Recoveries Payable
- State Government Dues Payable
- Advance Collection of Revenues, and
- Other Liabilities

Audit should verify and see that;-

- Recoveries effected from the bills of the employees, contractors and suppliers by preparing JVs but not actually paid to the concerned agencies till the end of the financial year are listed and the total liability exhibited in this schedule.
- any amount due to Government, like Pension Contributions, Audit charges, Contribution towards Karnataka Municipal Administrative Service, etc, remaining unpaid to concerned Government Head of account are listed out by the ULBs by preparing JVs and reflected as liability
- Computation of dues towards pension contribution of municipal employees is based on the details furnished in the Annual Establishment Return furnished to the Controller, State Accounts Department in form KMF No. 52 in respect of pensionable posts in terms of Rule 104 of KMABR,2006.
- Revenues collected in advance or in excess of the actual dues and accounted as 'advance collection of revenues in the books of accounts are correctly listed and included in the schedule.
- claims of employees, contractors and suppliers accrued by passing JVs but remaining unsettled till the end of the financial year verified from the Accounts Department's Bill Register are listed and exhibited as liability'.

Chapter 10

Audit of Accounting Procedure and Books of Accounts

Audit of accounts of the municipal councils involves verification of accounting procedure laid down in the rules and manual, accounting system followed books of accounts and other accounting records maintained, periodical closing of books of accounts, financial statement prepared and comments on it.

In this chapter, audit of books accounts from the point of view of statutory audit is covered briefly, as check of vouchers, books of accounts, ledger, trial balance and financial statements will be covered exhaustively in the chapters covering Financial Statement Audit

Audit has to verify and ensure that accounts of the municipalities included in Schedule 1 of KMABR,2006 are maintained in double entry accrual based accounting system, as prescribed in rule 3 ibid. Audit should satisfy itself that municipal councils have:

- Ensured that Cash and Accounts Departments/Sections function independently and are not merged in one section
- Maintained separate books of accounts for each fund by using separate sets of vouchers, separate bank accounts and if found not convenient, operated in one bank with the approval of the DMA
- Books of accounts mentioned in Rule 10 are maintained properly
- Followed the accounting procedure laid down in Chapters 4 to 22,
- Financial statements and annual performance report are prepared as provided in chapters 21 and 22 respectively.
- Accounting Policies with regard to financial transactions taking place in the municipal councils are followed, and
- Transactions accounted in the books of accounts reflect the double entry accounting treatment as indicated in KMAM

10.1 Audit of accounting procedure

Under double entry accounting system, all financial transactions will be classified under Income (also called as 'Revenue' in governmental accounting parlance), Expenditure, Liabilities and Assets.

The financial transactions relating to Specific purpose/conditional Grants, Loans, Deposits received, Sundry Creditors (expenditure payable), Ear-marked funds, etc, falls under 'Liabilities' and all transactions relating to Fixed Assets like purchase of equipments, vehicles, plant and machinery, land, construction of building, roads drains, advances paid, investments, bank balances etc, fall under 'Assets'

The broad classification of transactions of 'Liabilities' and 'Assets' are explained with accounting treatment for these transactions in KMAM and to required extent in the relevant chapters dealing with audit of Income/Revenue and Expenditure, items of liabilities and assets, in this audit manual.

The KMABR,2006 has laid down the accounting procedure relating to income and payments besides prescribing forms of books of accounts and other records to be maintained by the municipal councils

Expenditure: Under double entry accrual accounting system, an 'Expenditure' is the cost of goods and services procured or works executed in a period whether paid or not. The expenditure is also broadly classified as 'Revenue Expenditure' and 'Capital Expenditure'

Revenue Expenditure is incurred for day today operations like maintenance of equipments /furniture, electricity /water charges, etc. They are recurring in nature. Benefits from these expenses expire in a short period of time. E.g. Salary, Repairs etc.

Capital Expenditure is long term in nature, the benefit of which will be derived in future. E.g. amount spent on purchase of Fixed Assets like vehicles, plants and machineries, equipments, etc, and construction of Fixed Assets like buildings, drains, bridges, etc. The value of such expenditure will be carried forward to next year after due depreciation as per rules and exhibited in the Balance Sheet of the institution.

To facilitate proper classification of financial transactions of the municipal councils under double entry accounting system, the transactions have been grouped under Income, Expenditure, Liabilities and Assets and a Chart of Accounts assigning Account Codes for these have been devised and provided in the KMAM-Volume-II

Audit is required to verify and vouch that all the transactions of the municipal councils are classified accordingly and accounted in the books of accounts and reflected in the financial statements, as envisaged in KMABR,2006

10.2 Audit of receipts

Municipal Councils receive money which include tax and non-tax income, grants from State Government, loans if any raised, cesses collected on behalf of Government or other agencies, recoveries of advances paid to employees and contractors, etc,. Thus, all amounts received are not income/revenue of the municipal council. Therefore, the KMABR,2006 and KMAM prescribe how to classify the receipts and account them in the books of accounts.

Audit should see that ULB has clearly identified the revenue falling under the category of accrual income and non-accrual income from among the items of income collectable by it under the provisions of the Act and rules/bye-laws, keeping in view the guidelines given in Rule 19 and 20 of KMABR,2006.

10.3 Audit of accounting of collections of municipal revenues

a) **Check of accounting of receipts**

(i) As per Rule 23 of KMABR,2006, all moneys received in the municipal office and by the authorized collection staff are required to be acknowledged by issue of a 'Receipt' in KMF No.14, in triplicate or in any other form specifically provided in the rules. Original copy of the receipt should be handed over to the party remitting the municipal dues, duplicate handed over to the concerned Department of the ULB for updation of records or for processing the relevant files for required action and the triplicate shall be retained in the receipt book for accounting the collection in the collection register. Thus, accounting of financial transactions of receipts starts with recording a transaction in a primary document i.e. 'Receipt'.

(ii) In Rule 16 of KMABR,2006, 'Receipt Voucher'(RV) in form KMF No.8, 'Payment Voucher'(PV) in form KMF No.9, 'Contra Voucher'(CV) in form KMF No.10 and 'Journal Voucher'(JV) in form KMF No. 11 are prescribed for accounting financial transactions in the books of accounts of the ULBs. Further, Rule 17 of KMABR,2006 stipulates that each category of voucher shall be numbered separately with distinct codes for each of the funds.

(iii) Auditor has to ensure that correct form of voucher prescribed in the rule cited above are used and correct Account Codes, Budget Codes, purpose, amount and Fund Codes are recorded in the vouchers, indicating the two fold effect of each transaction under DEAS

(iv) In Receipts Audit, audit has to first understand the mode of collection actually followed by the ULB, as rules have prescribed the following modes of collection:

- By Bill Collectors-(Rule 25)
- At municipal office by a person authorized in this behalf by the MC/CO-(Rule 26)
- Directly at banks -(Rule 27)

(v) A municipal council may follow any or all three modes of collections. Therefore, audit has to first verify and understand:

- mode of collection followed
- types of receipts that may be collected by Bill Collectors, the persons authorized to collect revenues in the municipal office
- the revenues that may be directly remitted to banks
- The internal checks if any put in place for check of these collections before remittance to bank or when collections are directly received by the banks.

(vi) As issue of receipts to the payer of municipal dues is possible in the cases mentioned at bullet points one & two of para 10.3 (a) (iv) above, audit has to ascertain the form of 'Receipt' authorized to be issued and number of such receipt books issued to the authorized collection staff. This Receipt does not constitute as a prime document for accounting under DEAS. This only forms as a supporting document evidencing collection of municipal dues. Audit also has to check whether Stock account of 'Receipt Books' is maintained and receipt books issued to the collection staff correctly recorded therein.

(vii) As direct payment of municipal dues to banks is generally permitted only for payment of Property Tax (PT) by the tax payers along with Form of self assessment and declaration of PT as per the rules, the challan copies duly acknowledged by the bank affixing the bank seal for having received the tax, forms document for having paid the tax directly to bank. Wherever an ULB has followed collection of other municipal dues also through banks only, the challan copies acknowledging the receipt of money by the bank forms receipt for such dues paid. These challans will be relied upon as receipt for payment of any fees or dues to ULBs, for providing required services

b) Check of accounting of collections

Audit shall verify and ensure that:

(i) A receipt in KMF No. 14 or in any other form specified in the rules are issued by the collection staff (by Bill Collectors and persons authorized to collect municipal dues in the office)

(ii) Receipts used and accounted for collections are actually issued to such collection staff as could be seen from the 'stock account of receipt books'

(iii) Collections made by the collection Staff are brought to account correctly and entered receipt-wise in the 'Collection Register' in KMF No.16, without delay and daily collection totals are correctly worked out

(iv) Action has been taken for safe custody of cash as laid down in Rule 31

(v) Wherever collections are received through cheques drawn on local banks, it is recorded on such receipt that the amount is 'subject to realization' and details of cheque collections recorded in the 'Register of Cheques Received' in KMF No.15

(vi) Collections made by the collection staff are handed over to the Cashier or designated person and his acknowledgement obtained in the collection register

(vii) All collections handed over by collection staff, collections received in the municipal office are accounted in the Chitta in KMF No.17 maintained by the Cashier or authorized person

(viii) A summary of Daily Cash Collections in KMF.No.18 duly classifying the receipts under relevant receipt heads and a similarly, a classified Summary of Cheque collection in KMF No. 19 based on cheques received from the 'Register of Cheque Received' are prepared by the Cashier or authorized person

(ix) The cash section has transmitted the daily collection summary statements mentioned above to the Accounts Department of the municipal council for accounting of collections

(x) The Accounts Department has prepared separate 'Receipt Vouchers' based on summary statements KMF Nos 18 & 19, in KMF No.8 for cash and cheque collections

(xi) Cash and Cheque collections are remitted to the relevant bank/treasury account preparing Contra Vouchers, as laid down in Rule 32 read with instructions in chapter 5 of the KMAM.

(xii) In respect of direct remittance of tax /revenues to banks/treasury directly by the tax payers, a Collection Register in KMF No.16A for each bank is arranged to be prepared by allocating some staff for obtaining bank pass sheets/ bank scroll/treasury schedules and SAS declaration forms, for this purpose, by the MC/CO.

(xiii) Based on the bank-wise collection register in KMF. No. 16A, a separate summary of Daily Bank Collection is prepared in KMF No.20 and 'Receipt Voucher' in KMF.No.8 is prepared, passing necessary accounting entries debiting the collections to bank/treasury account and crediting it to concerned revenue head of account.

c) Accounting of receipts in the books of accounts

Audit has to verify and satisfy itself that:

- cash collection transactions are accounted in the prime books of accounts namely, Cash Book-KMF No.1 based on 'Receipt Vouchers' in KMF No.8 by debit to cash and credit to concerned revenue account(income account)
- cheque collections are accounted in the cash book by debit to 'Cheques in hand' and credit to concerned revenue account
- cash collections are remitted to bank/treasury account concerned preparing 'Contra Voucher' by debit to concerned bank/treasury account and credit to cash book
- cheque collection are remitted to bank/treasury account concerned by preparing a 'Contra Voucher' by debit to bank/treasury account and credit to 'Cheques in hand' account
- instructions given in Rule 32 regarding remittance of cash and cheques to bank/treasury are strictly followed and a 'Remittance Book' is maintained such remittances are recorded therein besides pasting the challans/pay-in-slips in the said book
- Remittance register is periodically verified by the office manager and the MC/CO, as stipulated in the above rule.
- cash and cheque collections remitted to bank/treasury account by preparing contra vouchers by debit to bank/treasury are accounted in Bank Book-KMF No 3,
- Transactions not involving cash or bank like accrual of 'Receivables…..income account' concerned are accounted in Journal Book-KMF No.4, based on Journal Vouchers prepared in KMF No.11.
- Refer to the Flow Chart indicating accounting flow of receipts given in Para 20.3 (a)- Figure-1 (Chapter 20 of. FS audit)

d) Advance collection of tax pertaining to future year:

Audit has to verify and ensure that the collection is accounted by debit to cash/bank account and credit to 'Advance collection account' and treated as a liability, and accounted as 'income' in the accounts of the year when the amount collected becomes due for payment, by credit to income account and debit to 'Advance collection account'

e) Dishonoured cheque

In the case of 'Dishonoured cheque', auditor has to see that:

- action has been taken as laid down in Rule 34
- the amount of the cheque is collected in either in cash or through DD
- The dishonoured cheque is not handed over to the collection staff till the amount is collected from the party.
- original receipt entry has been reversed by preparing a 'payment voucher' in the cash book as well as in the DCB register concerned

f) **Check of accounting treatment of accrual items of revenue**

Audit has to verify and satisfy itself that in respect accrual items of revenue (income items for which demand, collection and balance account is required to be maintained), the respective departments have computed the 'Income Receivable' for the year under income

head pertaining to them and transmitted the same to the Accounts Department. And the latter has passed accrual entries '**debiting**' the amount computed as receivable as '**Receivables-……Income account**' and '**crediting**' equal amount to concerned **income account**. On collection of any amount accrued, the Accounts Department has passed entries through JV debiting the collection to bank account and crediting it to concerned 'Receivables income account'.

Where, orders/letters communicating sanction of above are received

Wherever ULBs receive orders/letters communicating sanction of grants, loans, contributions, donations well in advance and require ULBs to prepare any bills and submit them to concerned authorities for countersignature or issue of cheques, audit has to see whether the ULB has prepared JV passing accrual entry for 'Receivable account' for the same and on receipt of the sanctioned amount, the same has been debited to concerned bank account by credit to the concerned 'Receivable account'.

g) Check of accounting treatment of Non-accrual items of revenue

Audit should ensure that in respect of non-accrual items of revenue for which DCB account cannot be maintained, all receipts are accounted on receipt of cash, as indicated in Para 10.3 c) above and the receipt debited to cash/bank account, as the case may be and credited to concerned income account.

h) Check of procedure prescribed for accounting of expenditure

Audit has to see whether General Procedure for accounting of expenditure laid down in chapter 6 of the KMABR,2006 are strictly followed or otherwise,

- Charge of expenditure on municipal funds
- Accrual of expenditure: (a) accruing expenditure on acceptance of the claim, (b) accruing expenditure relating to establishment expenses and procurement of goods, services and works on approval of bills supported by supply orders or work orders and, (c) accounting of other revenue expenditures on payment accruing only outstanding claims at the end of each year.
- Presentation of claims against municipal council in the forms prescribed in the rules.
- Maintenance of Departmental Register of Bills for accounting bills received in KMF No 21, processing of bills and responsibility of Departmental officers in respect of bills passed with 'Payment Orders, transmission of bills to Accounts Department/Section ,
- Accounting of bills received from other Departments/Sections in Bill Register of Accounts Department in KMF No.23, scrutiny of bills in the Accounts Department/Section, Preparation of JVs in KMF No.11 for accrual of expenditures by the Accountant, approval of bills for payment, preparation of 'Payment Vouchers' for the net amount payable to the employees, Contractors/suppliers and recoveries payable to other agencies, writing of cheques, signing of cheques by the MC/CO, issue of cheques to parties concerned obtaining acknowledgement on the payment voucher or remittance of it to the bank account of the concerned party, affixing of 'paid and cancelled' on the bills/invoices, return of the bill/invoices along with file to the concerned Department /Section, retention of the 'payment order' along with the JV and PV by the Accountant

i) Check of procedure prescribed for accounting payments

Audit is also required to satisfy itself that 'General Procedure for accounting of Payments' laid down in Chapter 7 of KMABR,2006 covering following aspects are complied with;-

- Settlement of all liabilities with least possible delay.
- Payment of arrear claims relating to pay and allowances not preferred one year of its becoming due, with the sanction of the municipal council.
- Making payment from municipal funds only by cheques signed by the MC/CO or the officer authorized by him.
- Requirement of Signature on Bills/Claims preferred against municipal fund and exceptions where bills signed with facsimile signature or electronic format may be entertained.
- Cash payments out of Permanent Advances and its accounting.
- Affixing of Stamp " Paid by Cheque No…………" on the bills/invoices concerned by the Accountant, when payments are made by cheque.
- Cheque books to be in the personal custody of the MC/CO, recording of certificate as to the number of cheque leaves the cheque book contains in the format given, cheque books to be given to the Accountant only when cheques are to be written, not to sign cheques unless required to be given to the party, writing of cheques in English or Kannada, cheques , 'Account Payee' cheques to be drawn in favour of the party to whom the amount is payable or in favour of the bank account authorized by the party, amount drawn in a cheque is written both in words as well as in figures and writing next higher rupee of the cheque amount across the cheque as well as its counterfoil as "Under Rupees……..", on relief of the MC/CO, obtaining a receipt from the relieving officer as to the number of cheques received by him.

- All payments made in cash or cheque to be supported by a receipt duly signed, stamped wherever necessary, obtained from the person receiving it.
- All payment voucher to bear acknowledgement of the 'payee', details of cheque number and date are noted in the PV by the Accountant
- Procedure to be followed when a signed cheque is cancelled or when a cheque is lost before payment or when a cheque is not encashed within the period of currency (Stale Cheques)

j) Accounting treatment

Accounting treatment relating to various categories of expenditure is explained in KMAM chapters 10 to 14.

Audit is required to verify the vouchers prepared for each payment and ensure that debit and credit account codes and budget heads recorded therein are in accordance with the instructions in the KMAM, correctly reflected in the cash/bank book and ledgers

k) Rectification in the accounts

Any error in accounting needs to be rectified through a rectification voucher in appropriate form. The nature of Voucher to be prepared depends upon the transaction type in which error has occurred and the affecting transaction. This aspect has been dealt in detail with illustrations in Chapter 5 of KMAM- para 5.10. Audit should examine whether rectification in accounts have been effected as per the instruction in the KMAM-Chapter 5.

10.4 Audit of books of accounts maintained

Chapter 5 of KMAM has exhaustively dealt the principles of double entry accrual accounting system and about maintenance of Books of Accounts. Audit is required to verify and satisfy itself that Books of Accounts are maintained accordingly in the ULBs.

Some of the important aspects to be seen in audit of prime books of entry i.e. Books of accounts are indicated below:

a) **Audit of cash book**

Audit should see whether:

(i) Cash transactions relating to deposit of collections (remittances) to bank/treasury and funds transferred from bank/treasury to other bank accounts charged off in the cash book are supported by Contra Vouchers in KMF No.10 and reflected in the concerned Bank Book as a debit entry.

(ii) Other receipts like grants, grants for schemes, loans, contributions, donations etc also are accounted in the cash book/bank book concerned, depending on the nature, purpose, mode of release/receipt, etc, are supported by receipt vouchers.

(iii) Amounts drawn on self cheques for meeting various cash payments as per the Bank Book are supported by Contra Vouchers and accounted in the Cash Book on the receipt side as amount drawn on self cheque giving reference to the CV.

(iv) 'Register of Cash drawn and disbursed' in form KMF No.2 is maintained as required under Rule 11((3) for all cash drawn and disbursed, and payment vouchers are based on this

(v) All cash payments charged off in the cash book towards expenditure are supported by payment vouchers duly passed for payment by the MC/CO based on the bills preferred in the prescribed forms (which are considered as supporting vouchers for the claims), wherever so prescribed

(vi) Cash Books maintained for different funds are closed daily and closing balances carried forward to the next day, as stipulated in Rule 11(2) of the rules

(vii) Cash Book is periodically examined by the MC/CO and cash balance with the cashier is physically verified at least once a week, as evidenced by the signature and certificates recorded in the cash book

b) Audit of bank book

Audit has to verify and see whether:

(i) Bank Book in form KMF No.3 is maintained for recording bank/treasury accounts of ULB, either by allotting folios for each bank/treasury account operated for different funds/schemes/purposes, or through separate bank accounts, as laid down in Rule 12 of KMABR,2006.

(ii) Payments recorded in the bank book are supported by payment vouchers in KMF No.9 or Bill of other expenditure in form KMF No.59 prescribed under Rule 108(1) of KMABR,2006

(iii) Contra Vouchers in KMF No. 10 are prepared in respect of amounts drawn on self cheques and for transfer of funds from one bank/treasury account to another

(iv) The payment vouchers are based on claims preferred in the bill forms prescribed in the rules, which constitute as sub-vouchers for the payment

(v) The claims are scrutinized and recommended for payment by the concerned Department or Section of the ULB and the claims processed and passed for payment with a 'payment order' by the MC/CO, before a cheque is prepared and got signed, as laid down in Rule37 of KMABR,2006

(vi) Journal Voucher reference are indicated and JVs are forthcoming in the case of payment vouchers relating to accrued items of expenditure

(vii) The Bank Book is closed daily and closing balance arrived at and the closing balance at the end of each month reconciled with the bank/treasury balance by preparing a Bank Reconciliation Statement. (The Bank Book is similar to the General Cash Book prescribed under KMAR-1965).

c) Audit of journal book

Audit has to verify the entries recorded in the Journal Book and ensure that:

(i) All transactions relate to non-cash and/or non-bank transactions

(ii) Every transaction recorded is supported by JV duly indicating the Debit and Credit Account heads and they are equal

d) Audit of general ledger

Audit is required to ensure that:

(i) All transactions accounted in the Cash Book, Bank Book and Journal Book are posted date-wise in the General Ledger(GL) maintained in form KMF No.5 for each of the financial transactions-Account Code-wise.(separate ledger accounts in respect of Cash and Bank accounts need not be maintained as the cash book and bank book themselves serves the purpose of Ledger)

(ii) Ledger accounts are closed and balanced at the end of every month and the difference amount between the debit and credit accounts are correctly worked out and carried down to the next month's account as opening Debit or Credit balances.

(iii) The closing Debit or Credit balances are worked out correctly and taken to the Trial Balance

e) Audit of sub-ledger account

Audit has to see whether sub-ledgers are maintained for any group of subsidiary accounts for which a control account is maintained in the general ledger, as provided under Rule 15 of KMABR,2006. For example, for 'payable account- cesses' sub-ledgers for individual cesses are maintained and similarly for 'payable account-Contractors/Suppliers/other agencies' separate sub-ledger accounts are maintained for Contractors, suppliers and other agencies. In such cases, auditor has to verify and satisfy itself that sum total of the sub-ledger accounts falling under a control account agree with the amount accounted in the ledger account

f) Classified register of receipts and payments

Audit should see that the ULB has maintained Classified Register of Receipts and Payments in KMF No.6 as laid down in Rule 15 (2) of KMABR,2006

g) Check of other accounting records

ULBs are required to maintain several subsidiary accounting records pertaining to financial transactions of the ULBs, as prescribed in the KMABR,2006 and other rules framed under KM Act. These are discussed in the chapters dealing with income (Revenue), expenditure, liabilities and assets

h) Detailed audit checks

Detailed checks to be exercised in audit of accounts of individual type of receipt, subsidiary records to be seen regarding proper assessment, collection and accounting, connected vouchers, etc, are explained in the Chapter 5. Similarly, detailed audit checks in respect of Expenditure are given in Chapter 6 and 7.

Chapter 11

Audit Procedure and Audit Report

The Controller State Accounts Department (CSAD) is head of a major Department of Government of Karnataka. He is responsible for audit of accounts of various categories of institutions in the State, including Universities, as per provisions in the respective Acts and Rules. The auditorial function devolved on the CSAD is carried out by his office in Bangalore and by the Assistant Controllers of Local Audit Circles functioning in 29 Districts of Karnataka. Audit of accounts of the Universities is conducted by the Government Auditors appointed to the Universities in the State.

As the Assistant Controllers and their staff working in the Local Audit Circles are appointed as Statutory Auditors of Municipalities in the State under Section 290 of KM Act, 1964, responsibility of ensuring completion of audit of these institutions within the stipulated time also devolves on the CSAD.

CSAD has issued guidelines to the Assistant Controllers of LACs how to prioritize and plan audit of accounts of institutions coming under the purview of the Circles well before the commencement of the year and get the Annual Audit Programmes approved by his office. However, in view of the requirement of audit of Financial Statements of ULBs by a Chartered Accountant as per KMABR,2006, some adjustment in planning Statutory Audit by the LACs may be required, taking into account the time limit prescribed for completion of FS Audit within four months of closure of the financial year. Therefore, audit of municipalities shall be planned by the Assistant Controllers of LACs as per the instructions given by the CSAD, from time to time. They shall send audit intimation, at least fifteen days in advance to the concerned MC/CO of the institution, the Deputy Commissioner of the District concerned, DMA and the CSAD, as per the approved annual audit programme. For reasons recorded in writing, Assistant Controllers, LAC may programme audit with a shorter notice to the institution concerned, under intimation to other authorities mentioned above.

The Assistant Controller, LAC (hereafter referred as 'Auditor') may take up detailed audit or special audit when:

a) So ordered by the CSAD having regard to need for such audit. Such audit may be ordered for a specified type or types of transaction, or pertaining to a specified period or whole year, as may be found necessary in his opinion
b) on the request of the DMA/DC in special circumstances, with the approval of CSAD
c) When such an audit is felt necessary by him on account of some serious irregularities noticed during current audit warranting detailed verification of transactions of earlier or future period of incumbency of an official dealing with the transaction, to finally arrive at a decision or quantum of loss. In such case, matter shall be reported to the CSAD for ratification of action and copy marked to the MC/CO concerned, and DC/DMA

11.1 Audit preparedness

CSAD and the Assistant Controllers Assistant Controllers of LACs shall ensure that auditors are:

- Conversant with the provisions of KM Act, Rules, KMAM, Bye-laws and orders applicable to ULBs.
- Familiar with the system of accounting followed by the institution programmed
- Aware of the powers and duties of the auditors under KM Act and rules framed under it
- Updated with latest GOs, OMs, Circulars issued from time to time by Government
- Realize the importance of issue of audit enquiries and obtaining replies from the MC/CO during audit and also discussing the important audit observations made in the draft report with the MC/CO
- Punctual in commencement of audit on the specified date and complete audit within the man-days allowed
- Motivated to peruse previous audit reports and understand the state of maintenance of accounts and nature of irregularities pointed out, before taking up audit

11.2 Audit procedure

Leader of the audit party shall ensure that:-

- He is conversant with the general principles of audit explained in Chapter 3 of the Manual
- He is in possession of a copy of the audit intimation sent to the ULB
- He and his team members meet the MC/CO on the date of commencement of audit and request him to arrange for production of relevant accounting records to the auditor assigned for audit of specified category of transactions
- Audit work is allotted to his team mates retaining important areas of transactions for himself and a copy of work allocation sent to the circle office
- Auditor assigned audit of particular category of transactions issues a list of accounting records required to be verified by him, to the MC/CO through the Accountant/Accounts Superintendent
- Himself obtain following documents from the MC/CO/Accountant and review them.

1. Budget document of the year of accounts being audited and budget of next financial year,
2. Annual Performance Report (APR) pertaining to the year of audit prepared under rule 126 of KMABR,2006 (in the form prescribed under Chapter 25 of KMAM), Audit Report of the Financial Statement Auditor (FSA) of the year of audit taken up by him, and
3. Council Meeting Minute Books

   This will enlighten him about the magnitude of financial transactions of the year to be checked in statutory audit, financial performance and financial position of the ULB, extent of services delivered during the year of audit and cost involved, important policy decisions taken and sanctions accorded by the Council, etc.

- Himself issues a list of records/.documents required for audit of transactions assigned to himself
- Verify physically cash balances, securities held, unused stock account of receipt books, measurement books, money value forms kept for sale to public, etc.
- Verify the stock account of receipt books and see that:

(i) auditors assigned with the task of 'Receipt Audit' prepare a list of receipt books issued to the collection staff whose accounts they are expected to audit w .r. t the receipt books issued to such staff, as per stock account

(ii) Auditors first do a cursory review of accounting or otherwise of the receipt books received by the collection staff, in the Collection Register maintained by them

(iii) Thereafter verify the individual receipts passed w. r. t. entries in the collection register

(iv) Trace the daily collections to the Chitta and the remittance register and concerned treasury / bank account

- The Accounts Department has reconciled cash and bank book balance with treasury / bank passbooks and Bank Reconciliation Statement drawn
- All vouchers and connected records are made available for audit
- Auditors exercise audit checks of the transactions as prescribed in the relevant chapters in Section 1 of this manual and if need be, guide them in their task. Exceptions, deviations and violation noticed during transaction audit are incorporated in the audit report
- All Audit Enquiries regarding observations in audit shall be in the form given in SAP-1. Separate enquiries are issued for each of the Department of ULB.
- If replies furnished to Audit Enquiries are not satisfactory enough to accept it or to incorporate in the same form in the audit Report, Audit Enquiries may be re-issued to the MC/CO indicating further observations on the replies,
- Statement clarifying/explaining the doubts if any of the auditor or other information is obtained from the official in writing, wherever so required. If such clarification/explanation is required from the President/Vice President/Members of the council, an invitation to meet the auditor is sent, duly mentioning the points on which the auditor wishes to discuss and obtain explanation.
- No auditor correspond directly with the President/Vice-President of the ULB
- Audit Enquiries issued by him/auditors regarding non-production of any accounting records/vouchers for audit or observations made in audit, not replied within three days from the date of issue, if need be, he may appraise the MC/CO about the same
- No observations are incorporated in the Audit Report pertaining to non-production of vouchers/records unless supported by Audit Enquiries issued
- In case of lack of response to Audit Enquiries despite reporting to the MC/CO, the same may be brought to the notice of the President of the ULB and if no replies are received within three days, the same brought to the notice of the Assistant Controllers, LAC for initiating action to report the matter to the DMA through CSAD, for action under Section 292 of KMA.
- No vouchers, receipt books, files, documents or accounting records removed from the office of the ULB without previous written permission of the MC/CO. In case of serious irregularities / malpractices, on reasonable apprehension that the same may be removed or destroyed or tampered if allowed the remain with the official concerned, he may take possession of the same only after giving an acknowledgement for having taken those vouchers/receipt books/records, to the MC/CO. The fact is reported to the Assistant Controller, LAC submitting a copy to the CSAD
- If any serious irregularities like fraud or embezzlement of money are noticed in audit, the same shall be reported confidentially in writing to the MC/CO and to the Assistant Controller, LAC/CSAD immediately. After the matter is completely investigated in audit, a detailed separate report is submitted to the Assistant Controller, LAC/ CSAD. The CSAD shall send a copy of the report to the DC and DMA and the MC/CO concerned
- Audit Report is prepared in the format given in SAP-2, by editing the observations raised by himself and his co-auditors
- Discretion is used while proposing amounts for recovery and placing them under objection
- Care is taken to incorporate only relevant audit observations that stand the test of law and grouping them under the categories indicated below under 'Contents of Audit Report'
- Certain observations made in the FS Audit Report are incorporated in the Audit Report, as suggested in Chapter 13 of the manual
- Co-auditors co-operate and carry out statutory audit as per the instructions in this manual and guidance given by him, and submit their audit observations along with copies of the Audit Enquiries issued
- Draft Audit Report is submitted to the LAC within one week of completion of statutory audit to facilitate review of the same and issue of Audit Report to the concerned authorities by the Assistant Controller, LAC within One month of completion of Statutory Audit.

Note: Some of the above instructions are based on Karnataka Municipalities (Powers and Duties of Auditors), Rules, 1 965

11.3 Contents of the audit report

Sections 294 of the Karnataka Municipalities Act 1964 stipulate that the auditor shall include in his report a statement of:

a) Every payment which appears to him to be contrary to law

b) The amount of any deficiency or loss which appears to have been caused by the gross negligence or misconduct of any persons.

c) The amount of any sum received which might to have been but is not brought into account by any persons: and

d) Any material impropriety or irregularity, which he may observe in the accounts other than those mentioned in clauses (a) (b) and (c).

11.4 Selection of audit objections/observations for incorporation in the audit report

Result of audit of transactions amounts to disclosure of exceptions, violations, etc, noticed on scrutiny of each transaction w. r. t. audit against provision of funds, regularity and propriety. Therefore, auditor should himself be clear as to which rule/procedure has been deviated or violated and financial implication involved. He should understand the spirit of the rules and regulations but not the letters and select audit objections/observations judiciously.

a) Generally, objections that may be grouped under clause (a) under Section 294-Payment made contrary to law, may include (i) cases that may be proposed for surcharge, (ii) cases that may be sanctioned by higher authorities like Council, DMA and Government, (iii) cases that may subject to certain action by the ULB/DMA may be recommended to Government for condoning the irregular payment as an exceptional case, etc,. Some objections that may be grouped under this category are given below. These are only illustrative but not exhaustive cases.

(i) Payment not permissible under the Act or rules but paid by the MC/CO or authorized for payment by the Council

(ii) Payment of cost of procurements made without following the prescribed purchase procedure

(iii) Approval of higher rate disregarding the lowest rate quoted without assigning any reasons for such a decision, in respect of procurement of good, services and works

(iv) Payment made in respect of procurement of goods not required and remaining unutilized for years

(v) Payment in excess of actual amount legally payable

(vi) Payment made in the absence of sanctioned estimates/revised estimates

(vii) Payment of claims beyond the powers of the MC/CO/Council, without sanction of the competent higher authority

(viii) Payment of allowances and advances not extended to employees of ULBs

(ix) In respect of Section 294 (b)- amount of any deficiency or loss which appears to have been caused by the gross negligence or misconduct of any persons, which are cases that can be charged on the person or persons responsible, the following nature of objections may be grouped;-

(x) Deficiency in cash noticed at the time of physical verification of cash in audit

(xi) Deficiency in stock due to non-accounting/short accounting of stores, money value forms, noticed in audit

(xii) Loss on account of materials becoming unusable due to inadequate storage facilities,

(xiii) Loss arising on account of negligence, misuse or misconduct of officials dealing with stores. cash and other assets of ULB

b) In respect of Section 294 (c) - amount of any sum received which ought to have been but is not brought into account by any persons, illustrative cases given below may be brought under this category. The amount of loss may be charged on the person or persons responsible for the loss.

(i) Revenue collected by collection staff or any other person authorized to receive money on behalf of ULB not brought to account and remitted to office/bank

(ii) Short accounting and short remittance of collections as per collection register

(iii) Collections handed over by collection staff but not accounted or partly accounted and remitted to bank by the Cashier or person authorized to function as Cashier, in his absence

c) The fourth category under Section 294 (e) i.e. any material impropriety or irregularity, which the auditor may observe in the accounts other than those mentioned in clauses (a) (b) and (c). Under this category, all other observations in audit pertaining to non compliance to procedures, non maintenance of supporting accounting records prescribed, etc, which do not by itself involve monetary loss to ULB but needs to be complied with. Some illustrative types of observations are given below.

(i) Excess expenditure over budget provision not covered in the revised estimates

(ii) Abnormal variation between budget provision and actual

(iii) Non-remittance of deductions made from bills of employees, contractors and suppliers

(iv) Non-recovery/short recovery of statutory deductions from the bills of the contractors and suppliers

(v) Non-compliance to the requirement of holding public meetings by the council before finalizing of budget

(vi) Non-compliance to the procedure of auction sale of lease of rights or for disposal of unserviceable, obsolete stores, etc

(vii) Failure to record prescribed certificates on the bills, registers and statements

(viii) Non-compliance to the requirement of conducting annual verification of fixed assets and stores

(ix) Non-maintenance/non-production of prescribed subsidiary accounting registers and records

d) Placing amount under objection or proposing for recovery

Auditors shall take care to see that amounts involved in any observation in audit are not indiscriminately placed under objection or proposed for recovery. The following points may be kept in view while dealing with objections having financial implications;-

(i) Excess expenditure over budget provision, sanctioned estimates, etc, which may be regularized by competent authority or relate deviations/violation of prescribed procedure and which cannot be legally enforced for recovery, should normally placed under objection

(ii) Only in cases where an amount is paid in excess of actual entitlement, excess payment due to arithmetical error, wrong computation of cost due to error in the rate or quantity, loss has occurred due to negligence, misuse or misconduct of any person, non-accounting /short accounting of collections, non-remittance/short remittance to Bank/Treasury, deficiency in cash or stores, etc, where the only remedy lies in recovery of the amount involved, should be proposed for recovery

e) Non-production of payment vouchers/bills & sub vouchers

In the present accounting system, preparation of Payment Voucher in respect of every payment is a must. However, every Payment Voucher has to be based on bills/sub- vouchers/invoices, etc, in support of the claim against ULB.

To focus the attention of the authorities of ULBs in cases where either PVs or supporting bills/sub-vouchers are not produced for audit and there are no corroborative records to verify and satisfy as to the genuineness and correctness of the claims paid, following procedure shall be followed in audit, having regard to the provision of Section 292 of KMA;-

(i) ' An Audit Enquiry shall be issued to the MC/CO by the auditor, listing out the details of payment for which Payment Vouchers or Payment Vouchers with supporting bills o/ sub-vouchers are not produced for audit with a specific notation 'If the Vouchers/sub-vouchers listed are not produced within three days it will be reported to DMA for initiating action under Section 292 of KM Act'.

(ii) After expiry of three days time and if no reply is furnished, the matter shall be reported to the LAC and a copy submitted to the President through the MC/CO for information and action in terms of rule 5 of KM (Powers and duties of Auditors) Rules,1965

(iii) If no response is received from the President /MC/CO after further three days, the auditor shall send a status report to the Assistant Controller, LAC for initiating further action in the matter

(iv) The Assistant Controller, LAC shall address a letter to the DMA enclosing a copy of the status report of the auditor and request him to initiate action in terms of Section 292 of KMA, submitting a copy of the letter to the CSAD for further action. CSAD may also pursue the matter through a special letter to DMA and later recommend for surcharge proceedings, after issue of the audit report by the Assistant Controller, LAC.

(v) CSAD may also pursue the matter through a special letter to DMA and later recommend for surcharge proceedings, after issue of the audit report by the Assistant Controller, LAC.

(vi) Pending production of connected voucher/supporting vouchers, the amount involved may be placed under objection in the audit report of the ULB by the Assistant Controller, LAC, mentioning in the report earlier reference made to DMA in this behalf

11.5 Review of draft audit report

a) The Assistant Controller, LAC who is required to review the draft audit report submitted by the audit staff or any other officer of the State Accounts Department authorized by the CSAD in any specific instance shall ensure that:

(i) Leader of the audit party submit the draft audit report in a complete manner to the office, at the earliest, not later than one week after completion of audit, along with copies of Audit Enquiries issued and letters if any, submitted to his office

(ii) Draft audit report is prepared in the format prescribed in this manual

(iii) Review programme fixing the date of review of the draft audit report is communicated to the MC/CO, in advance. Review should not be delayed beyond one month from the date of completion of audit

(iv) Any action required to be taken on the letters/status report submitted by the auditor is taken promptly

(v) Leader of the audit party is directed to assist him in the review

b) The Reviewing Officer is responsible to ensure following aspect before discussing the report with the MC/CO:

(i) Auditors have covered all types of transactions of the ULB

(ii) A review of all accounting records shows evidence of verification of the same in Statutory Audit

(iii) Audit observations have been properly classified and grouped under relevant heading in terms of Section 294 of the Act

(iv) Presentation and language of the audit paras are clear and do not give room for any ambiguity

(v) Audit observations are well supported by facts and provisions of the Act, rules, regulation and orders it affects

(vi) Audit observations not tenable or raised due to wrong interpretation of rules and orders, in his opinion, are deleted duly recording the reasons for deletion

(vii) Any objection though not serious in nature involving loss but required to be complied with as per the provisions of Act/rules or further non-compliance may lead to serious violation of rules, may be retained

(viii) Accounting flow, internal controls followed by the Accounts Department and the field departments are reviewed and its adequacy examined and commented, wherever found necessary

(ix) Vouchers and sub-vouchers and books of accounts, Ledger accounts maintained by the ULB are reviewed and omissions and commissions, if any, are incorporated

(x) Review the financial position of the ULB and see whether contributions payable to Government and other municipal dues to other agencies are not despite availability of funds in the ULB.

(xi) Review the Financial Statements prepared and audited by the FS auditor.

(xii) Any serious or valid observations not incorporated in the report are added appropriately.

(xiii) Audit Report of the FS auditor pertaining to the year of accounts audited by his office is reviewed and important points raised therein required to be incorporated in the SA audit report, as per Chapter…13.. of the manual are incorporated.

(xiv) Audit Enquiries issued and replies received and objections dropped are reviewed and replies to any objections furnished by ULB but not accepted by the auditor are again examined and dropped, if in his opinion the replies are acceptable, furnishing his views on it

c) Discussion of the draft audit report with the MC/CO

The Reviewing Officer shall discuss the contents of the report with the MC/CO and if he absent or on leave, with the Officer-in-charge of his duties and take action as follows;-

(i) His attention is drawn to the position of audit paras of previous years outstanding pointed out in Part I of the audit report and requested to expedite replies

(ii) Cases of non-accounting/short accounting and other recovery paras in the report are brought to his notice for urgent action to recover the same

(iii) Audit objections likely to be recommended for charge/surcharge proceedings are pointed out to him and expedite remedial measures, immediately

(iv) Any objection raised by the auditor relating to some procedural or non maintenance of prescribe records, **but dropped by him subject to compliance henceforth by the ULB, are specially brought to the notice of the MC/CO and requested to issue instructions to the official concerned for its compliance**

(v) Other serious violation of rules and procedure are highlighted and requested to initiate action to avoid them at least from now onwards.

(vi) Action required to be taken on the FS auditors audit report are appraised and requested to take action to comply with the observations.

(vii) Any observations in Statutory Audit having effect on the balances reflected in the Balance sheet of the ULB are pointed out for effecting necessary adjustment entries in the opening balances of next year's account.

(viii) Accept satisfactory replies furnished during review, which entail deletion of observations incorporated in the report

(ix) He may discuss any other points that he feels appropriate to be discussed with MC/CO or officer-in-charge

(x) Obtain dated signature of the officer with whom he discussed the audit report

d) Issue of audit report

The Assistant Controller, LAC shall ensure that audit report is finalized and issued as early as possible, to the authorities indicated in Section 293 of KMA.

Along with the copy of the audit report that is being sent to the CSAD, he shall also send a report indicating:

(i) List of serious irregularities noticed in SA with amounts involved

(ii) Number of audit paras dropped by him from the draft audit report during review

(iii) Number of paras added by him during review, and

(iv) His opinion on the performance of the audit staff assigned for audit of the ULB

11.6 Special letters to CSAD

The Assistant Controllers of Local Audit Circles shall address Special letters to the CSAD, for communicating following matters:

- Instances of fraud, embezzlement, misappropriation and other serious irregularities reported by the auditors or noticed by him during his visit to ULB- a preliminary report followed by a final report after detailed investigation
- Report of the auditors intimating non-production of vouchers for audit despite issue of Audit Enquires MC/CO and President, for initiating action under Section 292 of the Act.
- Report of seizure of any vouchers/receipt books/record by the auditor in case of serious cases of fraud, embezzlement/misappropriation etc, followed by a report indicating result of the case

FORM SAP 1

Format of Audit Enquiry

Audit Enquiry No. …

Name of the ULB……………………………. **Date:**

Sl. No.	Nature of Financial transaction	Receipt No./Vr. No. & Date	Nature of receipt or payment	Observation	Reply of the MC/CO
1	2	3	4	5	6

FORM SAP 2

Format of Audit Report of Urban Local Bodies

Details to be furnished n the facing sheet of the report

- Name of the Urban Local Body:
- Name of the District
- Period of accounts audited
- Name of the President
- Name of the Vice president
- Name of the Municipal Commissioner/Chief Officer:
- Names of the Auditors(indicating Name of the Team leader first):
- Date of commencement of audit
- Date of completion of audit
- Number of mandays utilized
- Name of the Reviewing Officer
- Date of Review

Part I: Status of pending audit paras

1. (In this part, furnish an abstract of year-wise position of pending audit paras with money value objections pending at the end of previous year's audit, audit paras and money value settled between previous audit and present audit and the pending paras and money value involved)

Period of Audit report (Year of A/R)	Details of audit paras pending at the end of previous year			Details of audit paras settled between the previous audit and present audit			Details of audit paras pending as on today		
	No.of Paras	Proposed for recovery	Placed under objection	No.of Paras	Proposed for recovery	Placed under objection	No.of Paras	Proposed for recovery	Placed under objection
1	2	3	4	5	6	7	8	9	10

Annexure for details:-

	Details of audit paras pending at the end of previous year					Details of audit paras settled between the previous audit and present audit					Details of audit paras pending as on today				
Period of Audit Report (Year of A/R)	Para No.	Brief Description	Amount Proposed for recovery	Amount under objection	Total Amount	Para No.	Brief Description	Amount Proposed for recovery	Amount under objection	Total Amount	Para No.	Brief Description	Amount Proposed for recovery	Amount under objection	Total Amount
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16

Audit paras settled as per orders of Ad-hoc Committee:

2. The above position of settled audit paras include audit paras settled as per orders/recommendation of the Ad-hoc Committee;-

Period of Audit Report	Amount Recovered at the instance of Ad-hoc Committee		Audit Paras settled out of amount placed under objection		Total Clearance	
	No. of Para	Amount	No. of Para	Amount	No. of Para	Amount
1	2	3	4	5	6	7

Annexure for details:-

Period of Audit Report	Amount Recovered at the instance of Ad-hoc Committee			Audit paras settled out of amounts placed under objection			Total Clearance		
	Para No	Brief Description	Amount	Para No	Brief Description	Amount	Para No	Brief Description	Amount
1	2	3	4	5	6	7	8	9	10

3. Comments may be made if no clearance is made during the last year despite letters issued by CSAD, if any. Or orders of Ad-hoc Committee.

4. **Position of Surcharge/Charge proceedings initiated by the DMA**.

Audit Report Period	Cases Pending at the end of previous year		New Cases initiated during the year ………. (mention the year)		Total Cases disposed during the year		Total Cases outstanding by the end of year	
	No. of Para	Amount involved	No. of Para	Amount involved	No. of Para	Amount involved	No. of Para	Amount involved
1	2	3	4	5	6	7	8	9

Annexure for details:-

Period of Audit Report	Cases Pendin at the end of previous year			New Cases initiated during the year ………. (mention the year)			Total Cases disposed during the year			Total Cases outstanding by the end of year		
	Para No.	Brief description	Amount involved	Para No.	Brief description	Amount involved	Para No.	Brief description	Amount involved	Para No.	Brief description	Amount involved
1	2	3	4	5	6	7	8	9	10	11	12	13

Part II: Audited Financial Statements of the ULB

The auditor appointed by the DMA to audit the financial statements of …………………….. pertaining to the financial year…………., in terms of Rule 130 (2) of KMABR,2006 has conducted audit and furnished the audit report along with audited financial statements to the concerned authorities and the SA in his letter No. ……………….Dated ……….

The said report has been perused in Statutory Audit and result of audit and comments made by FSA, found relevant to be brought to the notice of the Administrative Authorities are furnished below.

1. **Over all Cash Flow during the year ......**(Give over all Cash-flow during the year of accounts audited i.e. summary of R&P account)
2. **Surplus or Deficit in the Income and Expenditure account** (as exhibited in the Income and Expenditure account)
3. **Financial position as per Balance Sheet** (Furnish abstract of Balance Sheet indicating the position of excess assets over liabilities or vice-versa)
4. **Result of Audit and Comments made in the Audit Report of the FSA**
   - (i) Opinion expressed by the FSA (give extract of the opinion furnished by the FSA on the financial statements keeping in view the guidelines given in Chapter 13 of the manual)
   - (ii) Reasons given by the FSA, if opinion is expressed with qualifications or adversely or with Disclaimer
   - (iii) Any other points having bearing on the accounting policies, state of maintenance of books of accounts, aspects where management had expressed difference of opinion or non compliance to the requirements of the FSA, etc,.
5. **Discrepancies, if any noticed in SA having an impact on the audited financial statements** The discrepancies noticed if any, during audit of transactions and tracing them to the books of accounts, which have an impact on the figures exhibited in the financial statements, but not pointed out in FSA audit, should be enumerated furnishing full details and the figures in the financial statements that will undergo modification. Care should be taken to avoid frivolous transactions or petty amounts involved which may not result in changing the opinion expressed by the FSA (refer to chapter 13).

Part III: Serious irregularities noticed in Statutory Audit

1. **Defects in the system or rules relating to internal controls in collections, accounting, remittance to bank/treasury, payments, etc.**
   - (i) During the course of audit, if any lacunae in the system of accounting or in respect of non compliance to the prescribed internal controls are noticed, the same shall be highlighted under this para
   - (ii) If any instance of fraud, misappropriation or defalcations are noticed, it necessary to specify in audit as to whether lapses if any, in the system or lack of internal controls has contributed/enabled such serious criminal misconduct besides suggesting remedial measures
2. **Payments made contrary to law (Section 294 (a) of the Act)**

   Cases falling under the types of observations mentioned in Para 11.4 (a) of the manual shall be grouped and listed under this para.
3. **Amount of any deficiency or loss which appears to have been caused by the gross negligence or misconduct of any persons (Section 294 (b) of the Act)**

   Cases falling under types of observations mentioned under para 11.4 (b) of the manual or those similar in nature shall be listed under this para.
4. **Amount of any sum received which ought to have been but is not brought into account by any persons (Section 294 (c) of the Act)**

   Cases falling under types of observations mentioned under para 11.4 (c) of the manual or those similar in nature depending on the materiality shall be listed under this para.
5. **Material impropriety or irregularities noticed in the transactions(Section 294 (d) of the Act)**

   Illustrative types of irregularities mentioned under para 11.4 (d) of the manual or similar ones shall be listed under this para.

Note:

- (i) The Statutory Auditor shall keep in view the instructions given in para 11.4 of the manual regarding selection of observations for inclusion in the audit report of the SA.
- (ii) The nature/type of observations mentioned under the above para are only illustrative and not exhaustive.
- (iii) Any other nature of irregularity noticed in any transaction, which in the opinion of the auditor, is likely to be repeated or may ultimately result in a very serious irregularity resulting in loss to ULB, may be incorporated in the report, under appropriate heading.
- (iv) The SA shall also exercise proper discretion while placing amounts under objection or proposing for recovery, as stipulated in Para 11.4 (e) of the manual)
- (v) If observations of particular nature/type are many, the same may be given in the form of a statement giving annexure numbers furnishing cross reference to the para no.

6. **Non production of payment vouchers/sub-vouchers for audit**

   If the ULB has failed to produce payment voucher/sub-vouchers in support of payments charged off in the Cash Book and the auditor is unable to vouch the correctness of payment, action taken as per the guidelines given in Para 11.4 (f) of the manual may be mentioned and the amount involved proposed for recovery

7. **Comments on the Revised Estimates of previous year and the Budget Estimates of the year of accounts audited**

   If in the opinion of the auditor, the ULB has violated any provisions of the Act, Rules and orders of Government in the matter relating to preparation budget and excesses or abnormal savings between budgeted figures and actual may be pointed out under this para

8. **Comments on trend of revenue collections of accruable items of revenue**

   (i) In respect of accruable items of revenues, it is desirable to point out revenue projections as per the budget estimates and actual collections with percentage of collection w.r.t. budgeted figures, pertaining to the year of accounts audited and two preceding years and comment on the trend of collection in the last two years.

   (ii) Especially, in the case of Property tax, comparison of entries of amounts relating to Property tax -Receivable account passed during the above said periods and actual collections against it will give a good account of performance of the ULB with regard to collection of Property Tax

   (iii) Annual Performance Report prepared by the ULB as per Rule 126 of KMABR,2006 will provide auditor ample information on which comments may be made by the auditor

9. **Comments on the allocation of fund and actual for various activities of the ULB**

   Comments on the allocation of fund and actual with percentage of expenditure on salary related expenditure, water supply and sewerage, infrastructure development, health and allied activities, etc, if found relevant by the auditor, may be brought under this para.

10. **Position of overdue liabilities of ULB**

    Position of liabilities due for liquidation during the year of accounts audited but not discharged by the ULB along with reasons if any, given for the same by the management shall point out by the auditor under this para.

11. **Procedural irregularities i.e. non-compliance to procedures and conventions.**

    Observations if any, pertaining to non observance of procedures, practices and conventions in respect of financial transactions not entailing raising of money value objections but necessary to be complied with, may be listed out and given in the form of an audit note to the MC/CO for future compliance and the fact of having given an audit note mentioned under this para.

12. **General remarks of the auditor**

    Under this para, auditor shall indicate (1) the overall opinion on the maintenance of books of accounts and the financial statements expressed by the FSA, and (2) his own opinion on compliance to the principles of regularity and propriety by the ULB.

Chapter 12

Follow up action to be taken on the Audit Reports of Municipal Councils

Section 293 of the KMA stipulate that a copy of the audit report of the municipal council shall be sent to the Controller, State Accounts Department (CSAD) apart from the municipal council concerned and the DMA, by the auditor i.e. the Assistant Controller of the jurisdictional Local Audit Circle.

12.1 Action on the audit report by municipal councils

a) The Municipal Commissioner/Chief Officer of the municipal council is required to take immediate action to remedy the defects pointed out in the audit report and within two months of the receipt of the report, place before the municipal council the audit report along with his statement of action taken or proposed to be taken thereon with his explanation, as per sub-section (1) of Section 295. Before placing the report of action taken to the municipal council, the Municipal Commissioner / Chief Officer shall ensure that an audit minutes book called as 'Audit Compliance Register' is maintained and audit paras of each of the audit report entered therein. Besides, he shall also ensure action as indicated below

   (i) In respect of audit observations involving indisputable cases of shortage of cash/short remittances/ non accounting of collections etc, the amount involved is recovered from the concerned staff if they are still working in the municipality and remitted to municipal fund account and details such as reference to audit para No., receipt No.& date in which the amount pointed in audit was collected, from whom collected, the date of remittance to bank, etc, are noted in the Audit Compliance Register(ACR).

   (ii) In case the concerned staff are transferred to other offices, audit observation and the amount to be made good by them should be communicated to them through the head of the office in which they are currently working and a copy of the letters submitted to the controlling authority. Such cases should be vigorously pursued by sending reminders till the matter is settled.

   (iii) Where the audit observations relate to non-production of vouchers, records, files, etc, the same should be traced/obtained and kept ready for production to audit.

(iv) Where observations relate to interpretation of rules and orders, proper explanation in support of his views and action taken may be recorded in the Audit Compliance Register.

(v) Where any observation relate to sanctions/approval to be obtained by the Standing Committee or the Council as per rules and procedure, action should be taken to place them before the concerned authority and sanction/approval obtained and the fact recorded in the Audit Compliance Register.

(vi) Audit observations warranting sanction or approval of the Controlling Authorities or Government, the matter should be referred to the Controlling Authorities explaining the circumstances under which alleged expenditure was incurred and whether approval of Council was obtained or otherwise etc, and seek sanction or approval and the matter pursued till a response is received.

(vii) In the case of observations relating of loss to municipal council alleging negligence or misconduct of any employee, after due preliminary enquiry and on prima facie appearance of negligence or misconduct of the employee, necessary report should be sent to the DMA for initiating Departmental Enquiry against the employee concerned. A copy of such recommendation should be sent to the auditor as well as CSAD.

(viii) In respect of procedural irregularities pointed out in audit, action should be taken to ensure that such irregularities do not recur again and action taken noted in the Audit Compliance Register.

(ix) The Municipal Commissioner / Chief Officer shall prepare a statement of action taken incorporating the actions taken as above and recorded in the Audit Compliance Register and place it before the municipal council, together with the audit report for perusal and remarks, if any on his report. He shall also attest at the end of the Audit Compliance Register authenticating the report of action taken recorded against each audit para therein.

b) Within three months of the receipt of the audit report, the Municipal Commissioner / Chief Officer shall send an intimation to the CSAD of the defects or irregularities remedied based on his report submitted to the municipal council and supply any further explanation/clarification the municipal council wish to give with regard to any defects/irregularities pointed out in the audit report. A copy of such intimation, explanation/clarification (Compliance Report) should be sent to the auditor and the DMA.

c) Wherever the municipal council is of the opinion that audit observations made are not based on correct facts or based on certain presumptions/assumptions, proper explanation as to why or how the audit observations are not correct, has to be furnished to the CSAD.

d) The intimation of the municipal council regarding details of action taken to remedy the defects/irregularities should be clear and self explanatory to enable CSAD to take a decision as to whether the defect/irregularity has been remedied or otherwise. The municipal council should know that vague and replies of interim in nature do not help the CSAD to consider them as remedied and treat them as dropped/settled.

e) As this action by the municipal council is mandatory statutory provision of the Act, non- compliance to this shall attract serious action by the DMA/Government

12.2 Action on the intimation or explanation furnished to audit report by the municipal councils

a) **By audit office (Local Audit Circle concerned)**

(i) Immediately on receipt of a copy of the intimation /explanation to the audit report sent to the CSAD by the municipal council, the audit office shall take action to review the report of action taken and mark those recovery relating paras where the amount proposed for recovery has been fully or partly reported to have been recovered duly furnishing recovery particulars. Recommend such recovery paras to the extent of amount recovered as 'Withdrawn subject to local verification'

(ii) In respect of paras for which replies indicate final compliance and may be accepted and treated as cleared/settled, it shall recommend to CSAD to treat them as 'Withdrawn'

(iii) In respect of paras for which explanation/justification are furnished, re-examine the same in the light of the replies and arrive at an opinion whether the explanation/clarification or views put forth by the municipal council may be considered or otherwise. Opinion of audit for such paras may be communicated to the CSAD.

(iv) Where the explanation or clarification or views expressed in interpretation of rules and orders in support of any action could not be accepted and objection treated as settled, audit office should indicate to CSAD, why it cannot be accepted duly expressing its view.

(v) Where report of action taken do not result in any tangible result entailing settlement of the audit paras, the same should be communicated to CSAD. To treat such paras un-remedied/unsettled.

(vi) With regard to paras on procedural matters, audit may recommend to the CSAD to treat them as settled subject to local verification during next audit.

(vii) Audit office may also point out audit paras which are potential surcharge and charge cases to CSAD

(viii) Audit office shall ensure that paras which are recommended to the CSAD to treat them as "Withdrawn subject to local verification' are invariably verified by the audit batch conducting audit of such municipality, next year.

(ix) In case no intimation of compliance to audit report is received from the concerned municipal council within three months of the issue of the report, the fact on non- receipt of compliance the same may be reported to the CSAD as well as DMA/DC

b) Action by the CSAD on intimation/explanation (Compliance Report)

(i) The CSAD is empowered to take decision as indicated below, on receipt of Compliance Report (Intimation of action taken on the audit report) from the municipal council (within three months of the issue of report), as per sub-section 2 of Section 295 of the Act. The recommendatory action by the audit office proposed in the above para is i) to ensure that audit office is aware of the compliance given by the municipal council and ii) to give an opportunity to the audit office to examine the compliance and give its opinion to facilitate CSAD to take a decision. The decision of the CSAD need not necessarily be as recommended by the audit office but may be different. The very purpose of providing this provision of taking decision on the compliance report by the CSAD is that he may take an unbiased and judicious decision on the compliance, being head of the Local Fund Audit Department

(ii) As action by CSAD stipulated under sub-section (2) and (3) of Section 295 are statutory provisions, the CSAD should ensure that timely issue of audit reports of municipalities by the Audit Offices (Assistant Controllers of the Local Audit Circles) are monitored and necessary watch registers are maintained for this purpose in the Controller's Office.

(iii) Further, sub-section (4) of Section 295 stipulate inclusion of un-remedied defects/irregularities and the recommendation of the CSAD under sub-section (3) of Section of Section 295 in the Annual Administration Report of the municipal council, the CSAD should ensure that copies of the audit reports relating to municipalities /Town Panchayats (herein after called as municipal councils)received from the Circle Offices are promptly reviewed and action taken and reports sent within the prescribed time limit.

(iv) On receipt of the compliance report from the municipal council, the CSAD may, in respect of all or any of the matter discussed in the report that;-

a. Accept the intimation/explanation furnished by the Municipal Commissioner / Chief Officer and withdraw the concerned para fully or partly depending on the compliance; (if compliance indicate details of recovery or authority for any expenditure not earlier shown during audit or some convincing and acceptable explanations are furnished) subject to local verification, or

b. Direct that the matter be re-investigated at the earliest or at the time of next audit (where it appears that the objection raised needs to be examined in the light of the explanation furnished or new aspect related to it are brought out in the intimation), or

c. Hold that that intimation/explanation furnished for the audit observations do not remove or remedy the defects/irregularity pointed out in the report. Such decision on the compliance report of the municipal council should be communicated to the DMA, Municipal Commissioner / Chief Officer, and the audit office, within one month from the date of receipt of compliance report.

c) Action by the CSAD after three months of the issue of audit report

(i) The CSAD, after expiry of the three months referred to in sub-section (1) of Section 295, when the report of compliance is not received, shall take action in terms of sub-section (3) of Section 295, furnish a report to the Municipal Commissioner / Chief Officer, and the audit office, marking copy to the DMA, indicating:-

- Which of the audit paras are held as not removed or un-remedied and whether in his opinion, the defects/irregularities can be regularized and if so, what action needs to be taken to regularize them,
- If the defects/irregularities cannot be regularized, whether they can be condoned and if so, by which authority, and
- Amounts pertaining to any defect or irregularity, which in his opinion, be surcharged or charged.

(ii) The above provision enables CSAD to review the audit reports as to the relevancy of observations made therein and examine:

a) Whether any of the objections raised are not tenable in view the changes in rules or due to erroneous interpretation of rules or lack of understanding of the circumstances or have no financial implication or is insignificant to pursue, etc, and treat such objections as withdrawn

b) Identify the objections which are raised for want of sanction / approval of any authorities of the municipality, controlling authorities or Government , -may be pointed out that such objections will be regularized if the concerned authority accords sanction or approval Here, it is necessary to point out the name of the specific authority competent to sanction/approve as per rules (power of expenditure rules or other rules prescribing the delegation of powers), if not already pointed out in the report by the auditor.

c) Objections relating to non-observance of procedural aspects which have no financial implication and the remedy lies in ensuring strict adherence to rules and procedure in future by the authorities concerned and no fruitful purpose will be served in continuing such objections-may be recommended for regularization by the council considering the circumstances subject to the condition that such cases do not recur.

d) Where objections relate to peculiar circumstances prevailing at that time but not a regular feature-may be recommended for regularization considering peculiar circumstances provided this is not taken as precedence for other cases.

e) Any other objection relating to an action taken in good faith though not in accordance with rules but regularisable considering the result of action taken fulfilling the objective without loss-may be recommended for regularization since objective has been achieved without any loss.

f) Where any payments are made contrary to law prevailing at that given point of time but later such payments are permissible under rules, but from a later date, if the amount is not substantial and beneficiary is not in service and also not justifiable to recover from him or his family members, may be recommended to obtain condonation from Govt..

g) As this report on the audit reports of the municipal councils is an obligatory function of the CSAD whether compliance reports are received or not and the result of which is required to be reflected in the annual report of the municipal councils as mentioned in para b (iii) above, the CSAD shall send this report in the form given in below :

Form No.

Report of CSAD on the action to be taken on the Audit Report of the Municipal Councils sent as required u/s 295(4) of KM Act

Name of the Municipal Council/Town Panchayat: ………………..

Year of accounts to which the audit report relate: ……………

Ref. No. ………………………..date ………………of the Assistant Controller,……………Local Audit Circle.

Part I - Audit Objections treated as withdrawn or settled

Sl. No.	Audit Para No.	Audit Objection in brief with amount involved if, any	Reasons for withdrawal/settlement of the audit para, with amount
1	2	3	4

Part II- Audit paras that may be regularized

Sl. No.	Audit Para No.	Audit Objection in brief with amount involved if, any	What action is required to regularize the objection	By whom it may be regularized
1	2	3	4	5

Part III- Audit paras that may be condoned

Sl. No.	Audit Para No.	Audit Objection in brief with amount involved if, any	Whether it can be condoned ? If so, the reasons	By what action and by whom it may be condoned
1	2	3	4	5

12.3 Surcharge and charge recommendations

While recommending the amount to be surcharged or charged, the CSAD should ensure that they are proposed with judicious care keeping following aspects in view:

a) Generally, the surcharge arise where a payment is made contrary to law or loss on account of negligence or misconduct, that too if found not recovered before completion of audit. Therefore loss should have been clearly established in audit duly explaining the circumstances and person or persons who could be reasonably held responsible for the loss.

b) Such amount can be surcharged on the person making or authorizing the making of illegal payment. Therefore, who is to be surcharged is a point for consideration. Audit can only say who has made the illegal payment (Ml. Commr. / CO), if the payment is authorized by the Council, then the members of the council who supported this illegal payment are to be surcharged. Therefore, it is prudent that the circumstances in which payment is made, the amount paid with details are given and name of the Officer who paid this is provisionally indicated, if audit is definite that this payment is not approved by Municipal council. Care should be taken not to recommend for surcharge if value for the money paid is obtained in the form of supplies or services or execution of works, as per the relevant records, as this will constitute loss. Only the excess amount if any paid over and above the legally payable amount on account of higher rates, the difference amount can be surcharged.

c) With regard to charge cases, amount of loss on account of deficiency in cash or stores, where responsibility can be attributed to the person who has received/handled cash or stores could be easily made out and indicated, may be recommended for charge. The instances of non/short-accounting of collections, non/short -remittance of collections, etc, may be recommended for charge if the concerned officials are not in the municipality but transferred out of it.

d) Charging or Surcharging an amount on anybody involves a kind of humane and legal action and a sense of punishment also, as such, should be approached with extreme care and precision. This process involves no doubt a semi judicial procedure and calls for highly guarded usage of terms and explanations. Terms used should not give rise to ambiguity. Therefore, as far as possible, simple and well meaning terms should be applied while explaining the circumstances leading to charging or surcharging Terms like "mis- appropriation" "fraud" defalcation "Loss" "fine" "fee " etc., have to be used only when the auditor is quite sure of the applicability of such term in the given circumstances..

e) It must be noted that the CSAD is only a recommending authority and the DMA is the authority empowered to surcharge or charge duly following the procedure laid down in Section 296. However, CSAD has a right to know about the action taken by the DMA on his recommendations, as a statutory auditor.

f) All surcharge and charge recommendations may be in the format indicated below:

Table 4: Surcharge and charge recommendations

Sl. No.	Audit Para No.	Audit Objection in brief	Amount that may be certified to be due	Name of the person or persons on whom the amount may be surcharged or charged after due enquiry or obtaining explanation, deemed fit, u/s 296
1	2	3	4	5

The CSAD, may at any time bring to the notice of the DMA, any information/ circumstances leading to suspect criminal misappropriation or fraud, which in his opinion deserve special attention or immediate investigation, as per Section 295(5) of the Act. Such reports to DMA may also arise when any serious instances of suspected misappropriation, fraud or glaring violation of rules and orders resulting in loss are reported to the CSAD through special letters by the auditors, either during the course of audit or after completion of audit.

12.4 Surcharge and charge proceedings by DMA

a) The DMA is empowered to initiate action for surcharge or charge of the amount recommended by the CSAD u/s 295(3) of the Act. The DMA after considering the recommendations of the CSAD, may issue notices to the concerned and obtain their explanation. He may make such further enquiry to ascertain the full facts and determine the person or persons responsible for the loss. He is required to disallow any item which appears to be made contrary to law and surcharge such amount on the person making or authorizing the making of illegal payment; and charge any person responsible for the amount of any deficiency or loss caused by the negligence or misconduct of that person, or any amount received which ought to have been brought to account but not done so by that person, and shall in every such case certify the amount due from such person.

b) In every surcharge or charge case, the DMA shall state in writing the reasons for his decision to surcharge or charge the person responsible and shall send a copy thereof to the concerned person by registered post. It is necessary that a copy of surcharge and charge order is sent to the CSAD. In case the person to whom surcharge/charge decision is sent refuses to take delivery of it, it shall be deemed that he has received the decision of the DMA on the day he refuses the registered post.

c) The persons against whom any amount is certified as due by the DMA u/s 296, such persons are required to remit the amount certified into the treasury or bank in which municipal funds are kept, within one month from the date of receipt of the decision by him or within that time prefer an appeal against it to the Court or Government, as provided u/s 298, in terms of Section 297..Pending disposal of the appeal by the Court or Government, further recovery proceedings will be stayed, till the decision of the appellate authority.

d) If the aggrieved person fails to pay the amount certified or has preferred an appeal to the Court or Government, on receipt of the decision of the court or Government declaring the sum due by the person, the same shall be recoverable on an application made to the Court by the Deputy Commissioner, as if it is an amount decreed by the Court in favour of the Deputy Commissioner.

12.5 Decision of appellate authorities

a) Where an aggrieved person has preferred an appeal to the District Court against the surcharge or charge orders of the DMA, the Court may, confirm the orders of the DMA or modify or remand (remit) back to the original authority, as it thinks with cost or otherwise, in terms of Clause (a) of sub-section(1) of section 298. Instead, where an appeal is made to Government as provided under Clause (b) of sub-section (1) of section 298, the Government may pass such orders as it thinks fit.

b) Unless the surcharge /charge orders of the DMA is set aside by the concerned appellate authority but orders are passed with such modification or remitted back, the matter needs to be pursued by the DMA till its final disposal. The CSAD is required to ascertain the outcome/status of the surcharge/charge recommended by him, periodically and keep track of it.

Chapter 13

Incorporation of Result and Comments made in the Financial Statements Audit Report

Rule 130(4) of KMABR,2006 stipulate that a copy of the audit report of the Financial Statement Auditor shall be sent to the Assistant Controller of the jurisdictional Local Audit Circle, apart from the ULB concerned, DC and DMA by the auditor i.e. the auditor appointed by the DMA for audit of financial statement of a specified ULB, in terms of Rule 129(2) of KMABR,2006

13.1 Incorporation of result and comments of Financial Statements Auditor in the report of the Statutory Auditor

(i) Chapter 26 of this manual on Audit Report of the Financial Statements Auditor, stipulate details of coverage of check of accounts prepared, what the audit report should contain, report of certain matters not incorporated in the audit report to the management, additional matters to be reported in the audit report as required under Rule 130(4) read with Schedule IX of KMABR,2006, etc. This gives an idea of important points that will be covered in the audit report of the FSA. The SA should be conversant of these rules, before taking up review of the audit report of the FSA.

(ii) The Statutory Auditor entrusted with the audit of accounts of the ULB specified by the Assistant Controller, LAC, shall after completion of statutory audit i.e., audit of transactions, shall peruse the audit report of the FSA and ensure compliance of the requirements specified in Rule 130 (2) and other aspects stipulated in Rule 130 of KMABR,2006.

(iii) Ensure that audited financial statements of the ULB for the year of accounts audited by FSA is enclosed to the audit report of the SA.

(iv) The nature of opinion expressed by the FSA in respect of :-

a) State of maintenance of books of accounts by the ULB

b) Agreement of figures reflected in the financial statements with those recorded in the books of accounts

c) True and Fair view given by the financial statements namely,

(i) Financial position of the ULB as at the end of the last day of the financial year, as per the Balance Sheet prepared, and

(ii) Performance of the ULB during the period ended on that day indicating surplus or deficit

(v) The SA shall incorporate the opinion expressed by the FSA in respect of the above along with comments, if any made, pointing out omissions and commissions in the books of accounts and financial statements of the ULB.

(vi) In case the FSA has expressed an opinion that the financial statements reflect a true and fair view of the affairs of the ULB in question, without any qualification, this amounts to certifying the financial statements as correct. This fact should be mentioned in the audit report of the SA. If any discrepancies were noticed during the course of statutory audit of accounting of the financial transactions in the books of accounts and such discrepancy or discrepancies have an impact on the figures exhibited in the financial statements, especially affecting the surplus or deficit arrived at in the

Income and Expenditure Account or closing balances shown in the Balance Sheet, such discrepancies should be pointed out with details of the transactions and its impact on the audited financial statements.

(vii) Where FSA has expressed his opinion with qualifications, SA should see as to what are the reasons given in the report compelling him to express his opinion with qualification. He should examine the reasons given and incorporate the same in his audit report, appropriately.

(viii) If the FSA has expressed adverse opinion on the financial position reflected in the Balance Sheet or as to the financial operations exhibited in the Income and Expenditure Account, the SA should see what are the major or important deviations or omissions from the prescribed accounting practices followed by the ULB, pointed out in the FSA's report. These should be highlighted in the audit report of the SA and suggest that the ULB take immediate steps to comply with the generally accepted accounting practices.

(ix) Where FSA has expressed an opinion of 'Disclaimer' which signify that FSA is not in a position to express any opinion on the financial statements on account of non availability/non-maintenance of required accounting records/information limiting his scope of audit etc, the SA should examine what are the reasons furnished in this behalf in the FSA's report besides the remedial action suggested to make financial statements to reflect true and fair view of financial affairs of the ULB and enable audit to express opinion. This type of opinion by the FSA not only discloses some basic defects in the system of accounting followed by the ULB but also defeats the very purpose of audit. Therefore, SA should bring it to the notice of the ULB/DC/DMA by a special letter for initiating remedial action.

(x) Any other points observed in the FSA's report relating to accounting policies, fixed assets accounting, depreciation procedures, opening balance sheet items, etc, found relevant to be brought to the notice of the Controlling authorities of ULBs and Government This may be incorporated in the SA's audit report.

(xi) Normally, any omissions and commissions in accounting of financial transactions in the books of accounts of the ULB noticed during audit by the FSA would be got rectified before auditing and certifying it. However, if the report of the FSA indicates that certain discrepancies in accounting noticed and pointed out during audit were not rectified and remain as it is, the SA shall point out such discrepancies in his report for necessary action by the ULB

13.2 Incorporation of impact of Statutory Auditor's findings on the financial statements

(i) During the course of statutory audit of transactions of the ULB and tracing them to books of accounts, certain omissions and commissions may be noticed. If such instances have gone unnoticed till the Voucher preparation stage and beyond, and have an impact on the Receipts and Payments account or other financial transactions appearing in the Income and Expenditure account or Balance Sheet, not commented up on by the FSA in his audit report, such cases are required to be pointed out in the SA's audit report for necessary action by the ULBs. Few examples are given below;-

a) Grants received by the ULB not accounted

b) Accounting of net amount of State Finance Commission grants received without taking into account the deductions made towards dues of the ULB, out of gross grant payable

c) Liability towards new delegated loan works taken up by an executing agency

d) Direct remittance of Duty on transfer of immovable properties collections to ULB's account by the Registration Department

e) Direct remittance of Electricity charges to Escom concerned towards street lighting by the ULB and adjustment of the same amount out of State Finance Commission grants by Government, also.

f) Fictitious postings of collections in the DCB registers

(ii) The SA should Check that any financial transaction not accounted or short accounted in the books of accounts of the ULB and has a bearing on the financial statements are pointed out in the audit report of the FSA. Wherever such discrepancies are not taken care of while auditing the financial statements by the FSA, these should be brought out in the audit report of the SA under a separate caption "Adjustment entries required to be passed in the Financial Statements of the ULB" duly giving details of transactions accounted short or not at all accounted in the books of accounts

13.3 Comments on Annual Performance Report of the Municipality

Rule 126 of the KMABR stipulate that the municipality shall prepare f an Annual Performance Report (APR) of the municipality containing:-

a) City Management Report;

b) Financial Auditor's Report on the Financial Statements;

c) Audited Financial Statements;

d) Cost and Performance Indicators; and

e) Budget Variance Statement;

The objectives and contents of each of these reports/statements are specified in Chapter 25 of the KMAM.

This report is required to be published not later than Six Months from the end of the financial year, ie by 30th of September, as per table given in para 25.16 of the manual.

The Auditor shall get this report for the year of accounts audited by him and by the Financial Statements Auditor and peruse it. If the APR for the year of accounts audited is not ready or made available, the APR of the previous year and FSA's Audit Report of that year obtained and following aspects examined;-

- The APR contains the reports/statements mentioned above, required to be prepared as a part of the APR.
- Information required to be given in the CMR are furnished along with Management Discussion and analysis for the functions/activities proposed in the financial year but not complied with or partly complied.
- Audited financial statements are forthcoming along with the audit report of the FSA and the opinion expressed on the state of affairs of the municipality as reflected in the financial statements. If has made any comments on the financial statements-with qualifications or adverse, the reasons for such comments are forthcoming in his audit report and the same are also mentioned in the APR along with the explanation of the municipal council.
- Cost and performance indicators are furnished along with basic information about the municipality, status of infrastructure facilities available, provided during the year under report and proposed in the next years, cost of major services delivered with reference to benchmark levels if any, prescribed and the financial performance ratios relating to various parameters laid down for municipalities.
- Actual position of income and expenditure against budgeted figures are furnished in the budget variance statement along with reasons for variations.

Based on the outcome of review of the above factors, appropriate comments on the financial position of the municipality, financial performance, extent of service delivery in respect of basic civic amenities and infrastructure may be incorporated suitably in the Audit Report of the Statutory Auditor.

Chapter 14

Constitution of Ad-hoc Audit Committee

14.1 Need for Ad-hoc Committee

Section 295 and 296 of the Karnataka Municipalities Act, 1964 provide sufficient scope for enforcing expeditious settlement of audit objections of municipalities. However, inadequate man power and system to enforce the provisions of the Act has rendered huge number of audit paras spread over the years 1965-66 to 2007-08 unsettled involving aggregate money value of several Crores.

It is felt that, if constructive and effective administrative mechanism is not set up by Government for monitoring settlement of audit paras of ULBs and powers vested with some authorities for condoning the irregularities, compounding the irregularities of serious nature by collecting compounding fees or order recovery of a reasonable portion of loss sustained by the ULB from the Officers/officials responsible for the same, the present state of affairs may likely to continue. In the circumstances mentioned above, constitution of an Ad-hoc Committee for Monitoring and Settlement of Audit Para of ULBs is proposed with duties and powers elaborated hereunder

14.2 Constitution of Ad-hoc Committee:

An Ad-hoc Committee comprising of Officers of the Departments Government, DMA, SAD and Deputy Commissioners of the District concerned shall be constituted, as indicated below:-

(i)	The Secretary, UD Department, GOK,	Chairman
(ii)	The DMA	Member
(iii)	The CSAD/Additional Controller (HO)…………………	Member
(iv)	The Deputy Commissioner of the District (concerned)…	Member
(v)	An Officer nominated by the AG, Karnataka…………...	Member
(vi)	Joint Director (Finance), DMA	Member Secretary

14.3 Duties and Powers of the Ad-hoc Committee

The Ad-hoc Committee shall:-

(i) Review and ensure that the ULBs and DMA initiate appropriate action on the recommendations made by the CSAD under Section 295

(ii) Recommend relevant cases for according sanction to the authorities competent to regularize the deviations or excesses, pointed out in the report of the CSAD

(iii) Recommend for condonation by Government of extraordinary cases of irregularities not normally occurring in ULBs and not likely to happen again

(iv) Recommend to Government for levy of appropriate amount of penalty on the MC/CO for having not taken action as per the directions of the Committee, either in case of any specific audit paras or furnishing compliance report to any Audit Report

(v) Recommend to Government for initiating action against any MC/CO who fail to take any action on the recommendation of the Committee, even after a lapse of Six months

(vi) Issue such instructions to the ULBs in the matter relating to expeditious settlement of audit paras

(vii) Submit to Government an annual report indicating position of unsettled paras at the beginning of the year, new paras added, para cleared and pending paras with details of money value

14.4 Office of the Ad-hoc Committee

An exclusive office of the Ad-hoc Committee shall function in the Directorate of Municipal Administration under the direct control of the Joint Director (Finance), supported by an Assistant Director (Disposal of Audit Paras) and other ministerial staff.

14.5 Meeting of the Ad-hoc Committee

The Committee shall meet once in every two months or at such intervals as may be decided by the Chairman

14.6 Functions of the Member Secretary

- The JD (F), who is the Member Secretary of the Committee, shall convene meetings of the Committee in consultation with the DMA and co-ordinate the meeting
- Prepare an annual programme of Ad-hoc Committee meetings proposed to be held during the financial year indicating the names of the ULBs and tentative dates and get it approved by the DMA
- Obtain latest position of pending audit paras of the concerned ULBs from the CSAD/LAC, at least a week before the scheduled date of meeting. This will invariably be based on the report of the CSAD sent in the format given in para 12.
- Review the paras and classify them under recommendatory categories under (ii) to (viii) indicated in para 14.4 above, in a statement
- Prepare agenda for the meeting clearly indicating the audit reports of the ULBs proposed to be reviewed by the Committee
- Communicate meeting agenda enclosing a copy of the statement mentioned above, well in advance to the concerned ULBs, DCs, Assistant Controllers of LACs, CSAD, AG and submit a copy to the Chairman
- Maintain Committee's Meetings Proceedings Minutes Book and record the proceedings in it and obtain signature of the Chairman
- Send copies of the proceedings of the Committee meetings to the members, promptly

14.7 Obligation of the MC/CO of the ULBs to attend the Ad-hoc Committee Meetings

The MC/CO of the ULB (concerned- during whose tenure in the ULB objections have been raised and the present) requested to attend the Committee meetings shall attend the meeting on the scheduled date without fail, with all relevant record pertaining to the paras included in the statement sent to them by the JD (F). They shall also furnish any information/explanation desired by the members of the Committee.

14.8 Consideration of outstanding paras of Audit Reports of ULBs by the Committee

(1) Cases that come for consideration of the Committee shall be other than those coming under the purview of Charge/Surcharge under Section 296 of the KM Act.

(2) Cases which can be sorted out by the ULBs at their level in consultation with the auditor and CSAD should be got settled by addressing CSAD and not brought to Committee's consideration

(3) Where cases falling under (1) and (2) above are found in the statement prepared by the JD(F), the Committee may give a reasonable time to the DMA/ULB to initiate appropriate action.

(4) In respect of other cases, the Committee may, having regard to the following aspects, may recommend any one or more of the recommendations referred to in clauses (ii) to (viii) of para14.3 above;-

(i) nature of irregularity

(ii) financial implication involved- recurring or non-recurring

(iii) year to which it relate

(iv) action, if any taken by the ULB

(v) person or persons responsible for the irregularity committed and their existence in service as on the date of meeting

(vi) possibility of recovery of the amount involved from the person or persons presently in service and degree of his/their responsibility

(vii) lenient view, if taken in the case, will not encourage others to commit such irregularity in future

(viii) waiver of the amount of loss will not be taken as a precedence for other cases

(5) The recommendations of the Committee shall be processed by the DMA and action taken as follows:-

(i) Recommendations of the Committee which require approval of Government, proposal is submitted to Government for approval and on receipt of approval treated as 'settled'

(ii) Where Committee has recommended for levy of penalty or for recovery of a portion of the loss, orders are issued to the concerned ULB to effect recovery and furnish recovery particulars, marking copy to CSAD and LAC

(iii) On receipt of recovery particulars, orders are issued for 'settlement' of the concerned objections in the light of the recommendations of the Committee and recovery effected

(iv) A consolidated statement showing cases wherein recovery of losses have effected to the extent recommended by the Committee (as per clause (ii) above) may be submitted to Government for 'Ratification' of the action taken

(6) The Committee shall take serious note where in any ULB, the same nature of irregularities have been repeated after the date of recommendations made as above, indicating gross indifference to the provisions of the Act, Rules and instructions of the Committee by the ULB and the concerned MC/CO, and recommend for action as proposed under clause (xi) of Para 14.3 above.

(7) The Assistant Controller, LAC concerned and the CSAD shall have watch over the implementation of the recommendations of the Committee and update their records based on the intimation/orders of the DMA

SECTION-B
FINANCIAL STATEMENTS
AUDIT

Chapter 15
General Principles governing Financial Statements Audit

15.1 Introduction

This Section deals with audit of financial statements of municipalities by chartered accountants or firms of chartered accountants. It seeks to provide the 'Financial Statements Auditor with ready information on the statutory and other requirements of the financial statements audit, the accounting system, relevant forms and formats, reporting requirements etc, and serves as a handbook which will guide the auditor in carrying out the audit effectively. It also aims in providing information to the municipalities on the objective, scope and the methodology of the financial statements audit and on their roles and responsibility vis-à-vis the audit. It has used sources such as the applicable laws, rules and regulations as well as relevant auditing and assurance standards which the financial statements auditor has to apply extensively during the course of his audit.

15.2 Meaning of Financial Statements Audit

Financial Statements Audit is the examination of the financial statements of a municipality by an independent auditor. Karnataka Municipal Accounting and Budgeting Rules, 2006 (KMABR, 2006) states that the financial statements of a municipality have to be audited by a chartered accountant, or firm of chartered accountants. The purpose of the audit is to form an opinion on whether the financial statements reflect the financial performance of the municipality for the year, and its financial position as at the end of the year, in a true and fair manner. In other words, it provides answers to questions like:

- Does the balance sheet properly reflect the assets of the municipality and its liabilities as at the date of the balance sheet?
- Does the Income and Expenditure Statement properly reflect the income and expenses of the municipality during the year ?

The opinion of the auditor is expressed in the audit report. The financial statements contain approximates and estimates with regard to many items such as depreciation, provision for doubtful debts, inventory valuation etc. Moreover, the auditor's opinion is based on the information and records made available to him by the management. However, he is responsible to follow audit procedures that will provide him with a reasonable assurance that the financial statements give a true and fair view of the performance and state of affairs of the municipality and financial statements are free from material mis-statements. Though the primary responsibility of prevention and detection of fraud is of the management, the auditor has to satisfy himself by following audit procedures, that frauds and errors that have material impact on the financial statements have not occurred.

15.3 Scope of Financial statements audit

The scope of financial statements audit is determined by:

- Requirements of applicable law (For example, the relevant rules of KMABR,2006).
- Terms of engagement or appointment.

Scope defined by KMABR,2006:

Rule 130 of MABR,2006 defines the scope of the financial statements audit. Sub rule (1) of rule 130 states that the financial statement auditor has to 'perform his duties in such manner as he thinks fit, having regard to the character and effectiveness of internal controls and recognized professional standards and practices. Sub rule (2) which deals with the contents of the audit report states that the auditor has to report on whether in his opinion:

- i) proper books of account as required by the Act and Rules have been kept by the municipality;
- ii) the financial statements are in agreements with the books of account; and
- iii) the financial statements reflect a true and fair view of the performance of the municipality during the year, and its state of affairs as at the last day of the year.

The books of accounts which municipalities have to maintain, and the manner in which they have to be maintained are prescribed in Chapter 3 of KMABR 2006 (Rules 10 to 18), and explained in detail in Chapter 5 of KMAM. The auditor has to take due care to ensure that books of account, vouchers and other prescribed records are maintained properly. Forming an opinion on the financial statements is the basic function of a chartered accountant, and the audit of a municipality is no different While the Rule defines the auditor's role with regard to the books of account and financial statements of the municipality, the auditor has to use his professional expertise and judgment to decide the manner in which to carry out his audit. The Rule also requires him to follow recognized professional standards and practices while carrying out the audit.

Additional matters covered by Schedule IX:

Under Sub-rule (4,) the auditor has to report on additional matters mentioned in Schedule IX of the Rules. The Schedule lists out a number of matters on which the auditor to specifically report. The matters mainly pertain to internal control and propriety aspects- for example item (m) of the Schedule pertains to the existence of internal control system with regard to purchase of stores, plant & machinery and other assets. Item (b) requires the auditor to comment on whether earmarked funds are utilized for the purpose for which they are created, which necessitates him to look into the propriety aspect of utilization of earmarked funds. In addition, Schedule IX also covers areas such as valuation of stores, reconciliation procedures etc which have bearing on 'the true and fair' presentation in the financial statements.

Scope defined by terms of appointment:

The terms of appointment of the financial statements auditor are decided by the appointing authority i.e. DMA. The DMA may include additional matters to be covered by the auditor, in the appointment letter. The auditor has to carry out the additional duties with regard to the accounts of the municipality for which he is appointed as the auditor. Examples of such additional matters may be certification of utilization of earmarked funds and specific grants, physical verification of stores or fixed assets etc.

15.4 Manner of conducting the Financial Statements audit

a) Audit planning

Audit planning enables the auditor to carrying out the audit in an efficient and timely manner, and helps him in deciding the areas to be checked, extent of check, time required, audit staff to be deployed etc. Audit planning involves the following steps:

- (i) Acquiring knowledge of the applicable laws and regulations, prescribed accounting system, policies and procedures,
- (ii) Acquire knowledge of the municipality's activities and practices followed, organization structure, levels of authority etc.
- (iii) Check the internal control procedure.
- (iv) Determine the areas and extent of check required (whether 100% or sample check, and if sample check, the sample size).
- (v) Prepare an audit programme covering the areas to be checked, extent of check, allocation of work to the audit staff, time within which each area has to be completed, checklist for the audit procedures etc.

b) Gathering audit evidence

The auditor forms his opinion on the financial statements based on audit evidence obtained during the process of audit. The auditor obtains evidence by using substantive and compliance procedures.

Substantive and Compliance Procedures:

'**Substantive tests**' are checks carried out by the auditor to substantiate a transaction. It involves gathering evidence as to the completeness, validity and accuracy of accounting entries and balances. Substantive tests are classified as:

- i) Tests of detailed transactions and balances. This includes verification of vouchers with bills, receipts, files, registers etc, verification of ledger balances with subsidiary registers and confirmation of balances, physical verification etc. For example, an auditor may physically verify cash balance, or value of inventory as on the balance sheet date. He may ask the bank to

confirm the balance in the municipality's fixed deposit account to satisfy himself that the balances shown in the balance sheet are correct.

ii) Analytical procedures i.e analysis of significant ratios and trends, comparison with previous year's figures etc to detect unusual fluctuations either in the income and expenditure account, or balance sheet.

By applying substantive tests, the auditor satisfies himself that the assets and liabilities exist as at a given date, there are no unrecorded assets, liabilities or transactions, assets or liabilities or transactions are recorded at appropriate values, revenue and expenses are allocated to appropriate periods, transactions are described, classified and recorded in accordance with recognized accounting policies, and standards and relevant statutory requirements, if any.

'Compliance procedures' are checks designed to obtain reasonable assurance that internal control procedures are in place, and are being complied with. These tests help the auditor in assessing the degree of reliance he can place on the internal control procedures.

For carrying out compliance and substantive procedures, the auditor applies the following evidence gathering techniques:

- Inquiry of staff and officers of the municipality
- Vouching of transactions with supporting documents.
- Physical examination of fixed assets, cash balance etc.
- Obtaining confirmation of balances from debtors, creditors, lenders etc.
- Checking of balances, reconciliation etc
- Analytical procedures such as ratio analysis, comparison of current year's values with previous years or with the budget etc. with the objective of identifying and analyzing the reason for any unusual or abnormal variation.

The degree of reliability of audit evidence depends on the source of evidence, and the means of collection. External evidences gathered directly by the auditor (for example confirmation of balances received directly by the auditor from third parties such as lenders, creditors, etc) are more reliable than internal evidences (for example, bills, statements, entries in registers etc in the municipality.

c) Test check

Test check is the selection and checking of a representative number of entries of each class of transactions instead of going through every entry. The extent of check depends on a number of factors such as volume of transactions, existence of a sound internal control system, the existence of a sound internal audit system etc. However, the following precautions must be taken by the auditor while carrying out test check of transactions:

- The sample selected must be representative of the transactions throughout the year.
- There should be an element of surprise in selection of the sample, and the client should not know the period selected for test check.
- The sample should include the first and the last month.
- The remaining months for test check should be selected at random. The months selected should be different from that of the previous year, to the extent possible.

d) Surprise check

'Surprise check' is verification of an area selected for audit without prior intimation to the person handling it. Surprise check is normally used for carrying out physical verification of cash, inventory, fixed assets etc. Surprise check is carried out by an auditor to satisfy himself about the effectiveness of the internal control system. If the surprise check reveals material discrepancies which could not be explained satisfactorily by the concerned staff, the auditor has to carry out a detailed and thorough verification.

15.5 Audit report

The audit report should normally include the auditor's opinion on:

- whether proper books of account prescribed by the relevant law have been maintained;
- whether the financial statements are in agreements with the books of account;
- whether the financial statements reflect a true and fair view of the financial position and state of affairs of the entity;
- whether all material facts are adequately disclosed; etc

The audit report is of four types:

a) **Unqualified or clean report** - This is the most frequent type of audit report. An unqualified audit report is issued by an auditor when the auditor is satisfied that the financial statements are prepared as per Generally Accepted Accounting Principles (GAAP) and prescribed accounting policies; comply with relevant statutory requirements as well as disclosure requirements.

b) **Qualified Report** - A qualified report is issued by the auditor when in his opinion, there is deviation from prescribed accounting standards or policies in one or more items in the financial statements, or when there are one or more items which are nor presented properly in the financial statements, but otherwise, they represent a true and fair view of the financial position and state

of affairs of the municipality. For example, if the auditor finds that there is an under-provision for doubtful debts, but the financial statements are otherwise properly prepared, he issues a qualified report. A qualified report is also issued when there is a disagreement with the management of the municipality regarding certain accounting policies, practices and disclosures.

c) **Adverse Report** - Adverse opinion is one where the auditor is of the opinion that the financial statements do not represent the municipality's financial position and result of operations in a true and fair manner. This type of opinion is issued only when the financial statements contain material departure from generally accepted accounting practices (GAAP) and prescribed accounting policies.

d) **Disclaimer** - A disclaimer of opinion is one, which declares that the auditor is not in a position to express an opinion on a particular matter/area relating to financial statements. A disclaimer of opinion is appropriate in the case of inadequacy/absence of sufficient appropriate audit evidence to facilitate him in forming an opinion on a particular matter/area on the financial statements.

Whenever the auditor gives a qualified/adverse/disclaimer report, he should substantiate with reasons, and indicate the effect on the financial statements to the extent possible.

Chapter 16

Relevant Statutory Provisions

16.1 Annual financial statements

Till KMABR, 2006, came into effect, municipalities were following a cash basis, single entry accounting system. The annual budget served as the annual financial statement. KMABR,2006, which introduced fund based, double entry, accrual accounting system also introduced a new set of financial statements to be prepared annually. Rule 125 of Karnataka Municipal Accounting and Budgeting Rules, 2006 (KMABR,2006) deals with annual financial statements. The financial statements comprise of:

- Receipts and Payments Account (KMF No 74)
- Balance sheet (KMF No 77)
- Income and Expenditure Account (KMF No 78)

The financial statements are accompanied by notes forming part of the accounts, and a statement on significant accounting policies. Comparative figures of the previous year have to be provided except in first year.

Preparation of financial statements is the responsibility of the Commissioner or Chief Officer.

16.2 Annual Performance Report (APR)

Rule 126 of KMABR,2006 deals with annual Performance Report or Annual Performance Report. The Annual Performance Report consists of:

- City Management Report.
- Auditor's Report on the financial statements.
- Audited financial statements adopted by the Council.
- Cost and performance indicators.
- Budget variance report.

City Management Report: This report provides an analysis of the financial statements, and discusses the future plans. In case of any adverse performance, it explains the reasons, and the corrective steps taken. It also gives explanations for adverse remarks, if any, in the financial statements audit report.

Cost and performance indicators: Schedule VIII of KMABR,2006, prescribes cost and performance indicators which have to form part of Annual Performance Report. These indicators comprise of basic city statistics, Council details, service statistics, cost of services, financial indicators etc. Information on indicators has to be provided for the current year as well as the previous year.

Budget Variance Report: This Report gives the variance between the sanctioned budget for each budget head, and the actual receipts and payments for the year. Reasons for variances that are more than 15% of the budget have to be explained.

16.3 Publishing the financial statements

Rule 128 requires that the abridged financial statements have to be published by the Municipality in two news papers having highest circulation in the District. The municipality should also publish a notice in two news papers advising the publication of the annual performance report, and also that copies of the Report are available at its office. A detailed version of the Annual Performance Report has to be published in the municipality's website, if the website has been hosted.

16.4 Time limits for various activities connected to annual financial statements:

The time limit for preparation, audit, adoption and publishing of the financial statements of municipalities are prescribed in KMABR,2006, and are as given in the Table below:

Table 5: Deadlines for financial statements related activities

Preparation of annual financial statements	Within two months from the year end (i.e. on or before 31st May)
Completion of financial statements audit	Within four months from the end otf the financial year (i.e. on or before 31st July)

Adoption of financial statements by the Council	Within five months from the end osf the financial year (i.e. on or before 31st August)
Publishing the annual performance report	Within six months from the end offthe financial year (i.e. on or before 30th September)

16.5 Audit of municipalities

a) Audit by State Accounts Department

Under Section 290 of Karnataka Municipalities Act, 1964, the accounts of municipalities have to be audited from time to time (at least once a year) by an auditor appointed by the Government, and also by such other agency, if any, as may be prescribed in the rules of the municipal council. The State Accounts Department audits the accounts of the municipality every year. This audit primarily focuses on verifying the propriety of transactions of the municipality, and the manner in which its affairs are conducted. Irregularities, if any, including non-compliance with relevant statutes etc have to be reported by the auditor. The powers and duties, and reporting requirements are prescribed in Karnataka Municipalities (Powers and duties of Auditors) Rules, 1965.

b) Financial statements audit

The financial statements of a municipality is relied upon by various people such as the public, the management, the Government, lenders, credit rating agencies etc to know and understand its activities, performance and financial strength. The audit of financial statements needs to be carried out, primarily to get an opinion on the extent of their reliability, and to know whether they present a 'true and fair view of the performance of the municipality during a particular year, and its state of affairs as at the end of the year. Rule 129(1) of KMABR,2006, prescribes that the financial Statements of a municipality have to be audited by a chartered accountant holding a certificate of practice, or by a firm of chartered accountants.

16.6 Appointment of Financial Statements Auditor

The 'financial statements auditor' is appointed by the Director of Municipal Administration (DMA) in consultation with the Controller. The appointment of auditor is by rotation on such basis as determined by the DMA in consultation with the Controller. The remuneration for the financial statements audit is fixed by the DMA, in consultation with the Controller, and is paid by the Municipality concerned. The appointment of 'financial statements auditor, the procedure for determining the audit fees, and the reporting requirements are governed by Chapter 23 of KMABR,2006 (Rules 129 and 130).

16.7 Audit report

The audit report has to be prepared in the manner prescribed in KMABR,2006, and along with a certified copy of the financial statements, it has to be submitted to the Municipal Council, with copies to the Deputy Commissioner, the Director of Municipal Administration, and to the Assistant Controller, Local Audit Circle. The audit report is discussed in detail in Chapter -11.

16.8 Powers of the Financial Statements Auditor

As per Rule 129(3), the Financial Statements Auditor will have the same powers as the auditor appointed under Section 290 of the Act, and will have access to all books of account and records of the Municipality. Section 291 prescribes the powers of the auditor appointed under Section 290(1) as:

- The auditor may, require in writing the production of such vouchers, statements, returns, correspondence, notes or other documents in relation to the accounts as he may think fit;
- He may ask municipal staff accountable for, or having custody of such vouchers, statements, documents etc, or having custody of any municipal property, to appear in person before him at the municipal office and answer any question;
- He may ask any person having any share or interest (directly or indirectly, by himself or his partner) in any contract , to appear in person before him at the municipal office and answer any question;
- In case he requires any explanation from the president or other honorary officer, or member of the municipal council, he may invite such person in writing to meet him at the municipal office, and ask in writing, the point on which his explanation is required;
- In all the above cases, he may fix a reasonable period, not being less than three days within which his requisition or invitation has to be complied with.

Chapter 17

Sources of Information

17.1 Acquiring knowledge of municipal accounting system, policies and procedures

For carrying out the audit in an efficient manner, the auditor should acquire knowledge about the municipality's activities, accounting system, procedures etc. Studying the relevant statutes, rules, bylaws, manuals, etc will equip the Financial Statements Auditor with sufficient information required for his audit. The different sources of information necessary for the auditor are discussed in the paragraphs below.

17.2 The Karnataka Municipalities Act, 1964 (KM Act, 1964)

The Act is applicable to all municipalities other than corporations. It deals with the management of transaction of business by municipal councils, functions of municipal councils, manner of conducting elections to the council, procedure for levy and assessment of taxes and fees, regulatory powers, accounts and audit etc.

17.3 The Karnataka Municipal Corporations Act, 1976 (KMC Act, 1976)

The Act is applicable to all city corporations. Similar to the KM Act,1964, it prescribes the manner in which municipal corporations will carry on their transactions, manner of conducting elections to the council, powers and functions of the corporation and other authorities, assessment procedures, accounts and audit etc.

17.4 Bye-laws

Section 324 of KM Act empowers municipal councils to make bye-laws for:

- the regulation of markets, public places used for sale of sale of articles and slaughter houses, for regulating the sale of fruits, flowers, vegetables, meat etc in municipal markets;
- Prescribing conditions for grant of licenses for slaughterhouses, specified trade, registration of births and deaths, regulation of advertisements and their display, supply and use of water. Building construction, fees to be charged for granting permission for inspection of records, or grant of copies of documents etc

However, any such bye-law passed by the municipal council will come into effect only after it is approved by the Government

Model Bye-laws

Under Section 325 of the KM Act, the Government has the power to issue model byelaws on any of the matters specified in Section 324. A municipal council may adopt a model bye-law by passing a resolution, with or without any modifications. The modifications, if any, have to be approved by the Government The Government may also direct a municipal council to adopt a model bye-law within a specified period.

17.5 Karnataka Municipalities Accounting and Budgeting Rules, 2006

The Karnataka Municipalities Accounting and Budgeting Rules, 2006 (KMABR,2006) replaces the earlier Karnataka Municipalities Accounts Rules, 1965. The Rules were first made applicable to 51 municipalities with effect from 1-4-2006, and then extended to other municipalities in phases. From 1- 4-2009, all the municipalities are covered by KMABR,2006.

Though rule 17 of Financial Rules applicable to Corporations, prescribes that the Corporations have to make regulations to provide for the form in which their accounts have to be maintained, the government, by Notification No.UDD16 CAR 2006 dated 03-05-2007, has made KAMBR,2006 applicable to all Corporations, except BBMP, with retrospective effect from 01-04-2006. KMABR,2006 prescribe the accounting policies and procedures to be followed, and the forms to be used by municipalities under the "Fund-based Double Entry Accrual Accounting System (FBDEAAS). The rules are accompanied by the following schedules:

Table 6: List of Schedules to KMABR, 2006

Schedule I	List of municipalities to which the rules apply (The list has been extended to other municipalities in phases by separate Government Orders.
Schedule II	Funds with codes
Schedule III	Functions with function codes (Used in budgets)
Schedule IVA to IVB	Chart of accounts
Schedule V	Sources of financing codes (presently not in use)
Schedule VI	Forms including financial statement forms
Schedule VII	Rates of depreciation
Schedule VIII	Cost and performance indicators
Schedule IX	Additional matters to be reported by the Financial Statements Auditor.

17.6 Karnataka Municipal Accounting Manual (KMAM)

Rule, 145 empowered the Government to prescribe an accounting manual for further explaining the accounting concepts and accounting treatment of various types of transactions, for proper implementation of the Rules. Accordingly, the Government has prescribed the Karnataka Municipal Accounting Manual (KMAM). It complements KMABR, 2006 and explains in detail, the accounting treatment and entries for various types of transactions with illustrations.

Volume I of the Manual is divided into 26 Chapters, which deal with different types of transactions, besides dealing with financial statements, audit report, budgeting etc. Volume II deals with Chart of accounts, and explains with illustrations, the applicability and use of account codes.

17.7 Karnataka Municipal Forms (KMF)

Schedule VI to KMABR, 2006 prescribe various forms to be maintained by municipalities. The forms relate accounts related forms such as books of account, vouchers, financial statements etc as well as other forms such as forms for recording daily collection, DCB Registers, fixed asset registers, register of bills, register of public works, contractor's s bill format etc.

The study of KMABR,2006 and KMAM provides the Financial Statements Auditor with detailed information about the prescribed municipal accounting system. The auditor can compare the existing practices followed in the municipality with the prescribed procedures and policies, to form an opinion on the reliability of the system, and decide on the audit plan.

17.8 Karnataka Municipal Asset Management and Valuation Methodology Manual (KMAM & VM)

The Government has issued Karnataka Municipal Asset Management and Valuation Methodology Manual (KMAM & VM) prescribing and explaining the methodology for fixed asset classification, asset valuation methodology, depreciation rates etc. The Financial Statements Auditor may refer to the Manual, and satisfy himself whether the prescribed procedures with regard to fixed assets are followed.

Chapter 18

Salient Features of FBDEAAS

18.1 Fund accounting

Chapter 2 of KMABR,2006 prescribes a Fund-Based, Double Entry, Accrual Accounting system (FBDEAAS) for municipalities. The three funds to be maintained are:

- General Fund
- Water Supply and Sewerage Fund
- Enterprise Fund

Rule 4 of KMABR,2006 provides that separate books of accounts and vouchers have to be maintained for each Fund. Separate fund-wise bank accounts also have to be maintained. However, if maintenance of separate fund-wise bank accounts is found to cause undue hardship, bank account of one fund can be used for other funds with the approval of the Directorate of Municipal Administration.

18.2 Double entry accounting

Till 2006, municipalities were following single entry accounting system, as prescribed in Municipal Accounting Rules, 1965. KMABR,2006 has made it mandatory for the municipalities to follow double entry accounting system. The accounting procedures to be followed, the accounting treatment for various transactions, and illustrative entries are given in KMAM.

18.3 Accrual accounting

Rule 3 of KMABR,2006 prescribes that municipalities have to follow accrual accounting. Rule 19 which deals with accrual of income stipulates that all items of revenue in respect of which the municipality's right to receive is established, amount is determinable, and no significant uncertainty exists about the realization are to be accrued. Rule 37 which deals with accrual of expenditure stipulates that claims against work orders, supply orders and indents, bills pertaining to establishment expenses and procurement of goods and services have to be accrued, and all other expenses have to be accounted on payment.

Chapter 3 of KMAM on Accounting Policies explains that accrual method of accounting has to be followed for accounting revenues and expenditure, to the extent feasible. What is "feasible" with regard to accrual accounting is also explained in the relevant Chapters in detail.

18.4 Vouchers and books of account

Chapter 3 of KMABR,2006 prescribes the following books of account to be maintained by municipalities for recording their transactions:

- Cash book (KMF No 1)
- Bank Book (KMF No 3)
- Journal Book (KMF No 4)
- General Ledger (KMF No 5)
- Sub-ledger (In the same format as Generalb Ledger) for contractors, suppliers etc

The various voucher types to be used by the municipalities are

- Receipt Voucher (KMF No 8)
- Payment Voucher (KMF No 9) • Contra Voucher (KMF No 10)
- Journal Voucher (KMF No 11)

18.5 Chart of accounts

Municipalities have to follow six-digit account codes for maintaining their accounts. Schedule IVA to IVD prescribe the account codes to be used by the municipalities. The account codes prescribed in the Schedule comprise of major codes (2 digits), minor code (1 digit) and sub-minor code (1 digit). These four digit account codes are uniform throughout the State. Municipalities have to add 2 more digits (detail codes) to the four digit account codes. The detail codes are created by the municipalities to further classify the accounts according to their specific requirements.

18.6 Functions

The services or activities of municipalities are classified into 'functions'. Activities or services of similar nature are grouped together under 'function groups'. For example - Health-General, Public Health, Hospital services, Burial and Cremations, and Vital Statistics grouped are under the Function Group "Health'. Function codes are mainly used in budgeting. Function codes combined with account codes form the budget codes.

18.7 Maintenance of accounts in electronic form

During transition from single entry, cash basis system to FBDAAS, the Government has asked the municipalities to maintain their accounts in manual system and in electronic form in parallel. The intention of the Government is to have a fall-back system till the municipalities are able to have a completely reliable computerized accounting system. Once this happens, the manual system will be discontinued.

Chapter 19

Audit of Fund Accounts

19.1 Three sets of books of accounts

As prescribed in of KMABR,2006 municipalities maintain separate sets of vouchers and books of account for different funds. The financial statement formats (KMF No 74, 77 and 78) have separate columns for the three funds as well as for consolidated amounts for the municipality as a whole. The Financial Statements Auditor has to verify the transactions in the fund books of account, and satisfy himself that transactions have been accounted in the appropriate fund, and have been reflected in the appropriate column in the financial statements

19.2 Identification of funds

Fund accounting is explained in detail in Chapter 4 of KMAM. It also explains how to classify a transaction under appropriate fund. To explain briefly, all water supply related transactions such as expenditure on water supply and sewerage, collections of user charges i.e water charges, new connection charges, sewerage charges, if any, creation of water supply and sewerage related assets, receiving and repayment of loan etc are accounted in 'Water Supply and Sewerage Fund. However, Road-cutting charges collected for digging a road for water supply related work is accounted in General Fund. An activity carried out by the municipality with an intention 'to generate surplus or at least recover costs' has to be accounted in Enterprise Fund. A few examples of activities in the nature of 'enterprise' are building commercial complexes for the purpose of sale or lease of shops, developing layouts and selling plots, and earning revenue from letting out convention halls. All activities which are not classifiable either under Water Supply and Sewerage Fund or under Enterprise Fund, are accounted under General Fund, which is the residual fund. Examples of such activities are collection of property tax, issue of trade license, building license, construction of roads, flyovers, storm water drains etc.

19.3 Inter-Fund transactions

KMABR,2006 prescribes maintenance of separate bank accounts for different funds. It also allows use of bank account of one fund by another fund with the approval of DMA where maintaining a separate bank account for each fund causes undue hardship on the municipality. Whenever a bank account of one fund is used to deposit a receipt of another fund, or to make a payment pertaining to another fund, an 'inter-fund transaction' is said to have taken place. Since separate books of accounts are maintained for the three funds, entries have to be passed in the books of accounts of all concerned funds in case of inter-fund transactions. The Chart of Accounts provide for inter-fund transfer accounts as follws:

a) Inter-fund Transfer Account-General Fund 486100

b) Inter-fund Transfer Account-Water Supply and Sewerage Fund 486200

c) Inter-fund Transfer Account-Enterprise Fund 486300

Each fund has to maintain the inter-fund accounts relating to the other two. The net balance in all these accounts should be nil at any point of time, and it should show nil balance in the total column of the balance sheet.

An important example of an inter-fund transaction is payment of salary of municipal staff from State Finance Commission grant received from the Government The Grant is normally credited to the main bank account of the municipality which is maintained in 'General Fund'. Payment of salary of staff working in Water Supply Department from this bank account results in an inter-fund transaction. The entries to be passed to account these transactions are:

Table 7: Inter-Fund Transfer Entries

In the Books of General Fund:	
Inter-fund Transfer Account-Water Supply and Sewerage Fund (Account Code 486200)	Dr
Bank Account	Cr
In the Books of Water Supply and Sewerage Fund:	
Salary Payable Account	Dr
Inter-fund Transfer Account-General Fund (Account Code 486100)	Cr

19.4 Financial Statements Auditor's responsibility with regard to fund accounts

The Financial Statements Auditor has to audit the books of account of each fund, verify whether transactions are accounted under appropriate funds and whether inter-fund transactions are accounted properly, and that the inter-fund accounts are reconciled. He should also satisfy himself that the fund accounts are reflected properly in the financial statements, and the net balance in inter-fund transfer accounts in the balance sheet is nil.

Chapter 20

Audit of Income related Transactions

20.1 Accruable and non-accruable income

a) Accruable income

All incomes which are 'amenable to accrual' have to be accounted as and when the right to receive is established, and there is no significant uncertainty about their receipt. In practice, all items of revenue in respect of which demand arises in regular periodicity, and for which the municipality maintains DCB Registers and issues demand notices are considered to be 'amenable to accrual'. KMAM (Refer chapter 3) states that the following incomes have to be accounted on accrual basis:

- Property tax, advertisement tax, or any other tax levied by the municipality. • Water Charges, and sewerage charges, if any.
- Trade License Fees
- Rent from municipal properties (for example, shops, commercial complexes etc) which have to be collected periodically (say monthly)
- Ground rent on advertisement hoardings on municipal land
- Any other income in respect of which demand is ascertainable, and can be raised in the regular course of operations of the municipality.

KMAM specifies that accrual entry in case of existing demands have to be passed in the beginning of the year. Therefore even though rent and water charges are due for collection on monthly basis, accrual entries are passed in the beginning of the year for the total amounts due for the entire year. The accounts department has to pass entries for changes in demand for all accruable items on monthly basis. In case of new demands, accrual entries have to be passed as and when the new demands arise (i.e. in the month in which they arise). For example, in the case of new water connections, accrual entry has to be passed in the month in which the connection is given, on the basis of amounts to be received for the remaining portion of the year.

b) Non-accruable Income

Revenue items in respect of which the earning of money coincides with actual receipt of money are accounted on cash basis. The municipality doesn't carry out assessment, and raise demand for these items. Examples of revenue items that have to be accounted on cash basis are new water connection charges, building license fees, rent from guest houses, community halls and auditoriums, birth and death certificate fees, khata extract and khata transfer fees, copy fees, crematorium charges, betterment fees, etc.

20.2 Records relevant to demand and changes in demand

Assessment and collection of various types of revenue is the responsibility of concerned departments (for example. Revenue department collects property tax. Trade license is collected by health department. Water charges are collected by Water Supply Department or Revenue Department, depending on the organization structure of the municipality. The concerned departments have to maintain the following records with regard to accrual of demand in the beginning of the year, and changes to the demand during the course of the year:

Table 8: Different types of registers pertaining to accrual of demand

DCB Registers:	
KMF No 24	for Property Tax
KMF No 25	for Rent, Water Charges etc which are collectible on monthly basis
KMF No 26	for rent, fees and other charges collectible otherwise than on monthly basis (Advertisement tax)
KMF No 26A	for Trade License Fees
Other Registers/Statements:	
Summary statement of demand raised or income accrued (KMF No 13)	Statement prepared based on relevant DCB Register (and in the case of property tax KMF No 13A), and sent to accounts department in the beginning of the year for passing accrual entries,
Summary Statement of Changes in Demand or Adjustments (KMF No 13A)	Statement prepared from KMF No 27 on monthly basis, and sent to accounts department for passing entries
Register of Changes in Demand or Adjustments (KMF No 27)	Register maintained by concerned department. Separate Register is to be maintained for each type of income, with separate pages for each month.

20.3 Accounting of accrued income and change in demand

The procedure for accounting of 'demand and change in demand is explained in the following diagram:

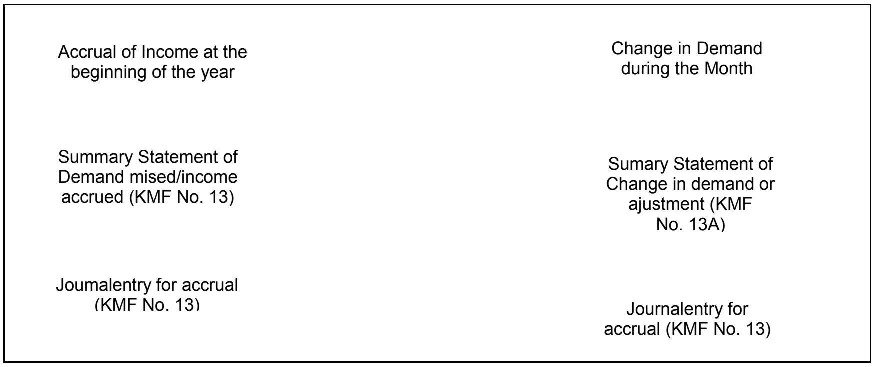


Figure 1 : Demand and change in demand

Based on KMF No 13 received from concerned departments at the beginning of the year , accounts department passes entries for accrual of income. Subsequently, based on MKF No 13A received from the departments on monthly basis, entries are passed for changes in demand and other adjustments.

20.4 Collection accounting procedure

Daily collections are of three types - Collection by bill collectors or other field staff, office collections and direct remittance by parties in municipalities' bank accounts. Collection includes receipt of tax and non-tax revenue (property tax, water charges, rent, birth and death registration fees, fees for khata extract or khata transfer, road cutting charges etc. It also includes grants, loans, EMDs, etc. The procedure for accounting daily collections and the forms to be used are given in KMABR,2006 and KMAM. Figure 1 below explains the receipt accounting procedure followed in municipalities.

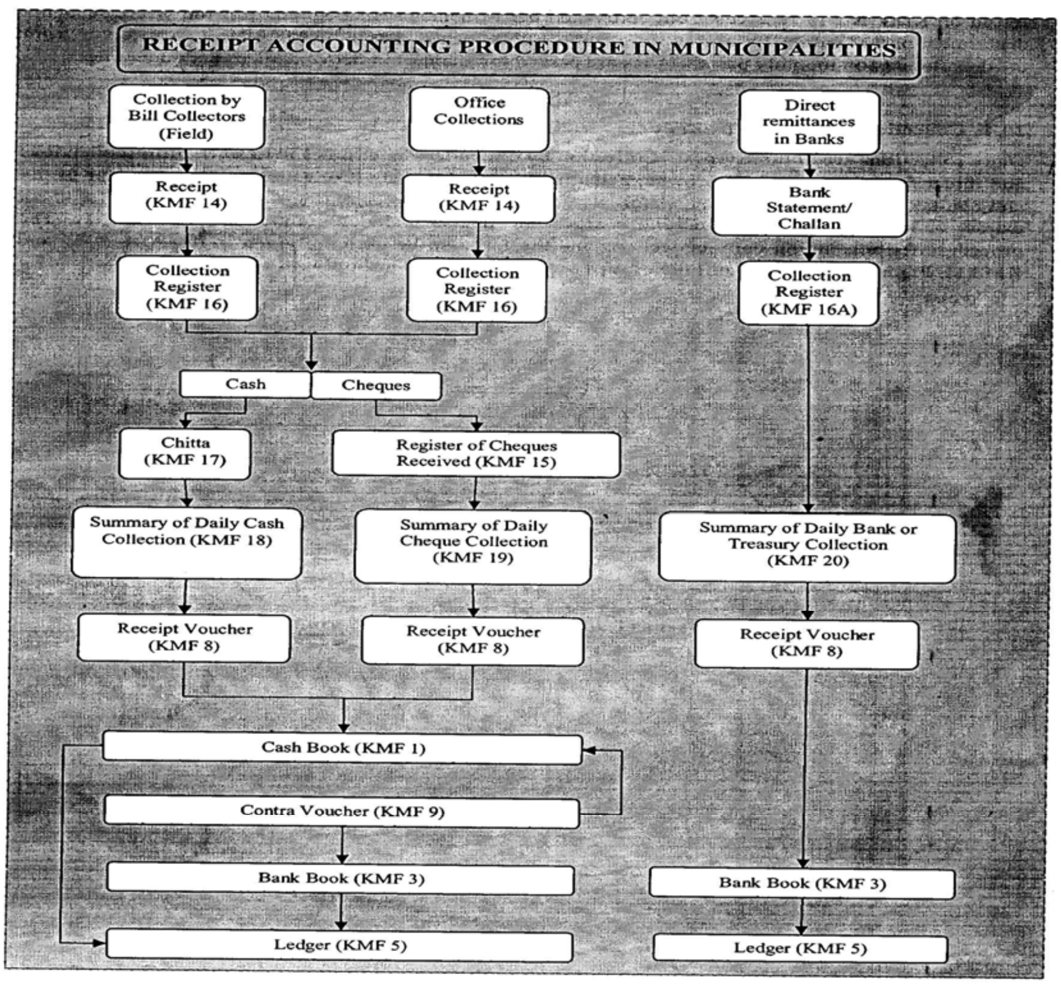


Figure 2 : Accounting of Income Transactions

20.5 Verification of income related transactions by the Financial Statements Auditor

a) Verification of entries for accrual of income and for changes in demand and other adjustments

The Financial Statements Auditor has to verify the following entries with regard to accruable income:

- Accrual entry passed for each type of accruable income
- New assessments during the year
- Changes in demand on account of self-assessment declaration filed by parties, assessment by the municipality, refund ordered by the court on application by the tax payer etc.
- Other adjustments on account of rebate allowed to parties, penalty, interest levied, etc.

Accrual entry passed for each type of accruable income has to be checked with KMF No 13 attached to the journal voucher. The Auditor should also verify the relevant DCB Register, and the method followed by the concerned Departments to arrive at the amount to be accrued from the Registers. Comparison of the amount with the income shown in the previous year's Income and Expenditure account helps him in satisfying himself about the reasonableness of the income accrued. In case of any drastic increase/decrease, he has to look into the reasons - for example, construction of a new commercial complex at the end of the previous year. For new demands and changes in demand and other adjustments during the year on account of assessment by ULB, the Auditor has to verify the monthly entries passed with KMF No 13A attached to the voucher, along with KMF No 27 and relevant DCB Register.

b) Verification of entries for daily collection of revenue

The Financial Statements Auditor has to carry out the following checks on 'test check' basis:

- Verification of receipts, bank challans and bank statements to Collection Registers.
- Verification of Collection Register to relevant DCB Register to check whether DCB Registers are properly updated.
- Verification of Collection Registers to Chitta and Register of Cheques Received.
- Verification of Chitta and Register of Cheques Received to respective Summaries of Daily Collection and Receipt Vouchers.
- Verification of receipt vouchers and contra vouchers with Cash Book/Bank Book.
- Verification of ledger posting.
- Verification of Register of Cheques Received for realization of Cheques. In case of dishonour of Cheques, Financial Statements Auditor has to verify whether entries are properly reversed in the books of account as well as DCB Register.

By test-checking the process of collection accounting in the above manner, the Financial Statements Auditor will be in a position to assess the reliability of the internal control system in the ULB. Based on his findings, he can decide on the extent of further check required.

c) Other important aspects to be verified

i) DCB Register (KMF No 24/25/26/26A)

In the case of accruable income, the Financial Statements Auditor has to check the DCB Registers, and satisfy himself that they are properly updated from time to time for accrual of income, changes in demand, collections etc. The entries in KMF No 13 and 13A have to be cross checked with relevant DCB Registers. It should also be checked whether the total of balances due at the end of the year match with the receivables as per General Ledger.

ii) Register of Changes in Demand or Adjustments (KMF No 27)

A separate Register is maintained in KMF no 27 for each type of demand. This Register reflects every change in demand i.e difference between amount accrued and actual demand on assessment, any new demand arisen during the year, rebate allowed, levy of penalty interest etc. Therefore, this is an important register from the point of view of the Financial Statements Auditor. He has to review it for all demand related transactions.

iii) Suspense Register (KMF No 28)

Sometimes, the daily collection of the municipality may include receipts with inadequate details. This happens especially in the case of direct remittances in bank where the payer does not fill in the challan properly, or does not file the return with one copy of the acknowledged challan as he is expected to do. The concerned department cannot update the details of such collections in the DCB Register for want of details. KMABR,2006 mandates that departments responsible for assessment and collection of any accruable income maintain a "Suspense Register" in KMF No 28 to record receipts with inadequate details. The Accounts Department has to credit such collections to a "Receivables Suspense" Account instead of receivables account of the relevant year. The concerned department has to gather necessary details of such collections within 15 days, and include the information in KMF No 13A of the relevant month. It should also make a record of the information in the Suspense Register, and update the DCB Register with details of the receipt. The accounts department has to pass a journal entry to transfer the receipt from

Suspense Account to the relevant "Receivables" Account. The Financial Statements Auditor has to verify the Suspense Register to ascertain that all the items which were recorded in the Suspense Register are cleared, and that the Suspense Account shows "nil" balance.

iv) Compulsory Assessment by Local bodies (CAL)

In case of failure to pay property tax, and file the return before 30th June, or in case an incorrect return is filed, Section 105(4) of the KM Act requires that the Municipal Commissioner or Chief Officer, or the authorized officer has to conduct the assessment and raise a demand for property tax. This is called "Compulsory Assessment by Local Bodies" or "CAL". In case, the Commissioner or Chief Officer finds that the property tax paid by the owner or occupier falls short of the property tax amount due from him, he should raise a demand for the balance amount. He may also levy penalty in addition to the tax.

The Financial Statements Auditor has to satisfy himself that all the properties have been assessed either by self-assessment or by Compulsory Assessment by Local Authority, and that entries for accrual of income and change in assessment, if any, have been passed properly in respect of all the properties. Similarly, in respect of other accruable income such as water charges, trade license fees, etc, the Financial Statements Auditor has to ensure that the relevant DCB Register and Register of Changes in Demand or Assessment (KMF No 27) have been properly updated, and accrual entries have been properly passed.

v) Cess collected on behalf of the Government

The municipalities collect different types of cess (Health Cess, Library Cess, Beggary Cess etc) along with property tax. The cess so collected is remitted to the Government, retaining 10% as collection charges. KMAM prescribes that accrual entry has to be passed for property tax, inclusive of total cess, crediting the cess component to a separate 'Cess Control' Account. On collection of property tax, the cess liability has to be recognized by debiting Cess Control Account, and crediting various Cess Payable Accounts. 10% of the total cess collected has to be treated as 'collection charges' (income) of the municipality. The Financial Statements Auditor has to verify whether the entries pertaining to cess are correctly passed, and whether the cesses collected are remitted to the Government regularly.

vi) Cess Income

In the preceding paragraph, we have discussed about cess which the municipality collects on behalf of the State Government Depending on the prevailing law, municipalities also levy and collect other cesses. In some cases, a specified percentage of the cess collected has to be remitted to the Government (for instance slum improvement cess collected along with building license fees). The cess amount, if any to be remitted to the Government has to be treated as a liability, and the amount to be retained by the municipality has to be treated as income. The Chart of Account has provided separate account codes (1821 to 1828) for cess income. The Financial Statements Auditor has to ensure that the municipality has correctly distinguished between cess liability and cess income, and has accounted the transactions correctly.

vii) Refunds, remissions, rebates etc.

KMAM has prescribed the accounting procedures to be followed and the entries to be passed in respect of refunds, remissions, rebates etc. The Financial Statements Auditor has to check whether the prescribed policies and procedures have been correctly followed.

viii) Dishonoured cheques and stale cheques

Rule 34 of KMABR,2006 explains the procedure to be followed in case of dishonoured cheques (cheques received but not realized). As per the rule, in case of a Dishonoured cheque, the receipt issued to the party stands cancelled, and a payment voucher has to be prepared to reverse the effect of the receipt entry. The Financial Statements Auditor has to satisfy himself that all Dishonoured cheques have been reversed by passing appropriate entries.

Rule, 51 which deals with stale cheques (cheques issued, but un-encashed by the payees for six months) prescribes a similar accounting treatment. The rule says that the stale cheque has to be reversed by preparing a receipt voucher. The Financial Statements Auditor has to satisfy himself that all stale cheques have been reversed by passing appropriate entries.

ix) Departmental collection of revenue vs "farming out"/ "Leasing out"

In the case of items such as daily market fees, slaughter houses, bus stand fees, etc, the municipality can either collect the revenue departmentally (i.e collection by municipal staff) or by farming out (i.e leasing out the right to collect revenue by auction). In the case of departmental collection, ticket books are issued to municipal staff entrusted with the responsibility of collection. KMF No 32 (Stock register of ticket books), and KMF No 33 (Register of ticket books issued to collection staff) help in exercising strict control over issue of ticket books to municipal staff and receipt of used ticket books. The daily collections by municipal staff are handed over to the Cashier at the end of the

day following prescribed procedure. The Auditor has to verify whether KMF No 32 and 33 are properly maintained, and all used and unused ticket books are properly accounted for.

In case the right to collect revenue is farmed out by the municipality, the auditor has to verify KMF No 34 (Register of Miscellaneous sale or auction) for the terms of the contract, and verify EMD and Security Deposits received from the contractor, and also check whether the terms and conditions with regard to payment of lease amount have been complied with. In case the contract terms require periodical payments by the Contractor, accrual entry has to be passed for the lease amount.

In case of sale of municipal waste or scrap, produce, compost manure etc by auction, the Auditor has to verify KMF No 34, and also satisfy himself that the amount to be received as per the auction are actually received.

20.6 Verification of Receivable Accounts

The Chart of accounts prescribed in KMABR 2006 provides for separate receivable accounts for different types of income. It also provides that separate accounts have to be maintained for receivables upto 3 years (5 years in the case of tax receivables) by using detail codes. This is for control purpose, and also because provision for unrealized receivables has to be maintained at different percentages on the basis of their age. The Financial Statements Auditor has to satisfy himself that the balances in the various receivable accounts tally with the respective DCB Registers.

20.7 Verification of Provision on unrealized receivables

Rule, 58 of KMABR,2006 prescribes for provision for unrealized taxes to be made at the end of the year, at certain percentages of the receivables outstanding at the end of the year. The percentages to be provided for are:

Outstanding for more than 2 years, but not exceeding 3 years	25%
Outstanding for more than 3 years, but not exceeding 4 years	50%
Outstanding for more than 4 years, but not exceeding 5 years	75%
Outstanding for more than 5 years	100%

Rules 60, 63 and 70 of KMABR,2006 which deal with provision for unrealizable water charges, trade license fees and other income respectively prescribe that provision for unrealized receivables has to be made on balances outstanding at the end of the year, at the following percentages:

Outstanding for more than 2 years, but not exceeding 3 years	50%
Outstanding for more than 3 years	100%

The provisions have to be made on overall balances in the receivable accounts in the General Ledger, and will not have the effect of reduction in demand or writing off of dues. The Financial Statements Auditor has to verify whether provisions against various receivable accounts have been made in the prescribed manner.

Chapter 21

Audit of expenditure related transactions

21.1 Charge of expenditure

According to Rule, 35 of KMABR,2006, no expenditure can be charged against the Municipal Fund', (except in the case of direct debits by the Treasury under the orders of the Government), without first being accepted by the municipality. Rule 36(2) states that bills have to be accrued on approval.

21.2 Claims against municipal fund

Rule, 37 states that a bill presented to the municipality should, as far as possible, be in the prescribed format. Wherever such bill is not in the prescribed format, the concerned officer or staff has to prepare a bill in the prescribed format, and attach the Party's bill to this bill as a supporting document. The prescribed formats for different types of claims are:

Table 9: Prescribed forms for different types of claims

Sl No	Type of claim	Form to be used	Form No
1	Bills of the contractors	Contractor's bills	KMF No 38
2	Original/Supplemental Pay Bills	Monthly Pay Bill and Abstract	KMF No 50 and 50A
3	Suppliers' bills, Telephone bills, KEB bills or any other bills	Detailed Bill of Other Expenditure	KMF No 59

21.3 Payments from municipal fund

According to Rule 39 all payments Rs 500 and above have to be made by cheques signed by the municipal commissioner or chief officer or other authorized by him. Payment of less than Rs 500 can be made by cash.

21.4 Accruable and non-accruable bills

Rule 36 states that bills pertaining to:

- Establishment expenses, and
- Procurement of goods and services supported by work orders/supply orders/indents

have to be accounted on accrual basis on approval of bills, by passing journal vouchers. All other expenses have to be accounted on payment. Procurement of goods and services include contractors' bills, suppliers' bills, service providers' bills etc.

21.5 Processing of bills in municipalities

The procedure to be followed for accounting various types of bills and payment thereof is explained in Chapter 5 and Chapters 9 to 14. A diagram explaining the procedure for accounting and payment of bills is given in Figure 2 below:

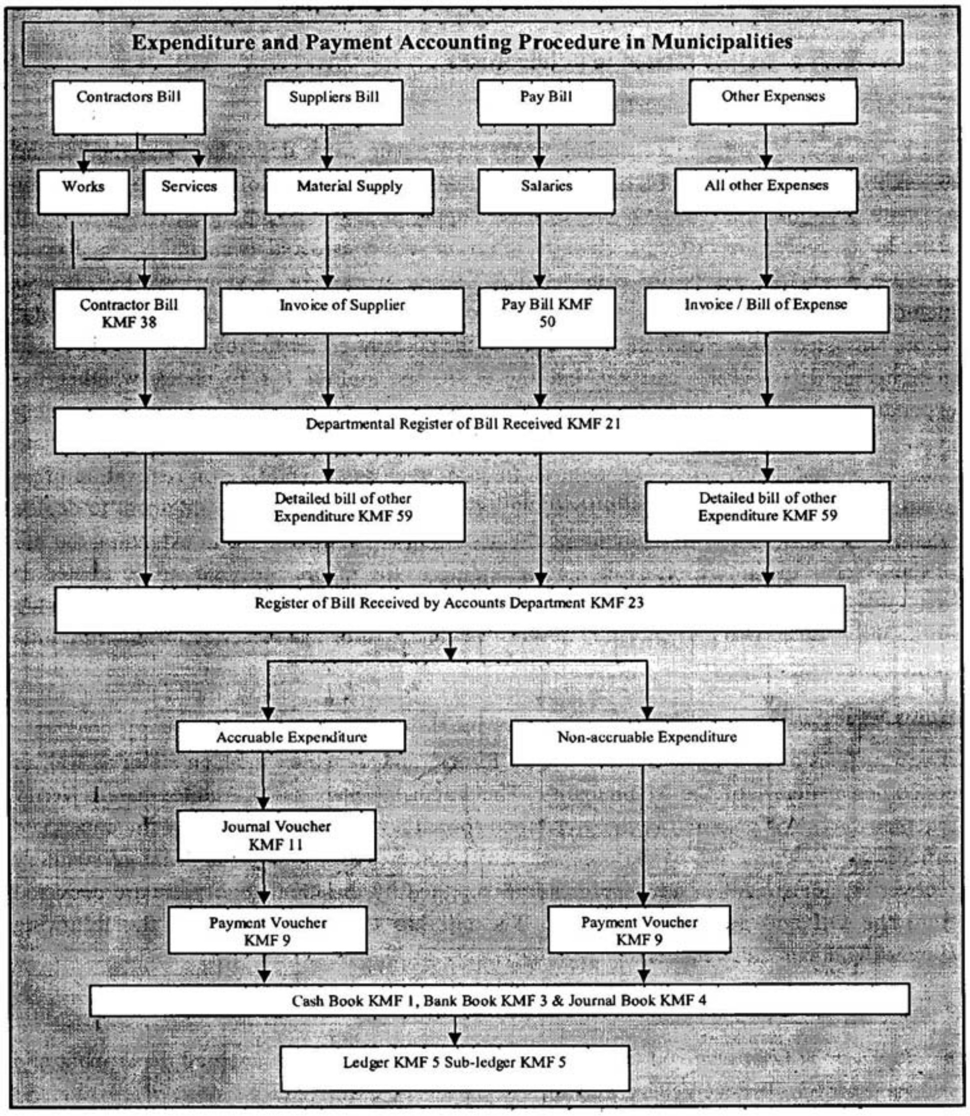


Figure 3 : Expenditure Accounting Procedure

21.6 Accruable and non-accruable bills

Rule 36 states that bills pertaining to:

- Establishment expenses, and
- Procurement of goods and services supported by work orders/supply orders/indents,

have to be accounted on accrual basis on approval of bills, by passing journal vouchers. All other expenses have to be accounted on payment.

21.7 Verification of transactions related to public works

a) Capital works and repair works

Work bills are classified into capital works and repair work depending on whether the expenditure is for creation of a new fixed asset, or for maintenance of an existing asset. For example, laying of new roads, laying of water supply or sewerage pipelines, construction of water tanks, reservoirs, flyovers, culverts, drains etc are considered as capital works. Repair of these municipal assets are considered as 'repair works' or 'revenue works'. It also includes outsourced operations for garbage clearance etc. --The account codes for capital works are listed under Schedule IVD whereas the account codes for repair works are listed in Schedule IVB. While carrying out the audit, the auditor has to check whether the expenditure has been classified properly under appropriate head of account, using appropriate account code from the Chart of accounts. It is not always easy to differentiate between capital and revenue expenditure. In cases such as expenditure on renovation of an existing building, or relaying of a road, the auditor has to exercise his judgment to decide whether the work results in maintaining the asset in good condition, or in extending the life of the asset. Expenditure on assets not belonging to the municipality has to be treated as revenue expenditure - for example, construction of a school building where the ownership of the building vests with the school authorities. The auditor has to verify expenditure bills in the following manner:

b) Contractors' bills

A contractor's bill has to be in KMF No 38 format, and signed by the Contractor as well as concerned officials of the Municipality. The Financial Statements Auditor has to verify whether the bill is prepared in the prescribed format and passed properly by the concerned officers as per the terms of the contract, and whether deductions on account of statutory recoveries, adjustment of advance, material supplied by the municipality etc are deducted from the bill and accounted properly. The bill has to be verified with the following supporting documents/records:

- Contract, Work Order and notings in the relevant file.
- Register of bills received (KMF No 21) maintained by the concerned department and Register of bills received by Accounts department (KMF No 23).
- Measurement Book.
- Schedule of rates. In cases where the items are not included in the Schedule of rates, the rates should have the approval of the next higher authority than the authority competent to sanction the estimate (Refer Rule 75 of KMABR,2006).
- Payment voucher to check whether the bill is paid properly.
- Entry in Register of Public Works (KMF No 41)
- Entry in relevant Fixed Asset Register in respect of completed capital works. The Auditor should also verify the entry for capitalization of expenditure (i.e transfer from CWIP to relevant Fixed Asset Account).

c) EMD and security deposits of contractors

The following are the document/records which the auditor has to verify with regard to receipt/recovery of EMD/Security Deposit and refund thereof :

(i) Receipt of EMD:

- Copy of Receipt (KMF No 14) issued to the Contractor for cash or D.D received.
- Collection Register of the Cashier (KMF No 16)
- Summary of Daily Collections
- Chitta
- Register of Cheques Received (In the case of D.Ds)
- Register of Deposits (KMF No 67)

(ii) Recovery of security deposits:

Security Deposits are recovered from bills of contractors at 2.5% of the bill amount. While verifying the contractor's bill, the Financial Statements Auditor has to check whether security deposit has been deducted from the bills and properly accounted. Entry in Register of Deposits (KMF No 67) should also be verified.

(iii) Refund of EMD/Security Deposit:

EMD is refunded to all unsuccessful bidders on the basis of duly authorized Deposit Refund/Adjustment/Lapse Advice (KMF No 69) and KMF No 59 received from concerned department. The EMD (and security deposit) of the contractor to whom the contract is awarded is refunded after the performance period stipulated in the contract in the same manner. The Financial Statements Auditor has to verify the refund of deposit against the entry in the Deposit Register for the municipality having originally received the deposit. He should also check the refund against duly authorized Deposit Refund/Adjustment/Lapse Advice (KMF No 69) and the noting made in the Deposit Register for refund of deposit.

d) Recovery of statutory and other recoveries:

The Financial Statements Auditor has to verify whether statutory recoveries such as income tax deducted at source, works contract tax, royalty If any), contribution towards Contractors' Beneficiary Fund (CBF) etc are recovered from the bills, and are remitted to the authorities in time. If any advance is paid to the contractor either in cash or in the form of issue of material issued, the auditor has to verify whether the advance paid is recovered at the time of payment of bills.

e) Contractor's sub-ledger

According to Chapter 10 - Public Works of KMAM (Paragraph 10.41), the accounts department of a municipality has to maintain a contractor's sub-ledger showing individual accounts of contractors. The Financial Statements Auditor has to check whether the contractors' bills and payment thereof are posted to their account in the sub-ledger. He should also check the Sub-ledger Schedule to see whether the creditors' balances match with the balances in the sub-ledger, and whether the total matches with the control account balance.

f) Deposit works and delegated loan works

A Deposit Work is work executed by PWD or other executing agency on behalf of the municipality. The Municipality makes lump sum payment to the Agency which is treated as advance. Expenditure is accounted on the basis of periodical statement of account received from the Agency. In the case of Delegated Loan Works, the executing agency (for example, KUWSDB) raises loan on behalf of the municipality for execution of the project. The Financial Statements Auditor will verify the entries passed for deposit works and delegated loan works on the basis of the following records/documents:

i. **Deposit works**

- The relevant contract or work order and noting on the file.
- Monthly Statement of expenditure
- Entries in Register of Public Works (KMF No 41)
- Completion Certificate for completion of work.

ii. **Delegated loan works**

- The relevant contract or work order and noting on the file.
- Advice showing details of delegated loans raised (KMF No 36)
- Monthly progress Report on the Project undertaken Delegated Loans (KMF No 37)
- Entries in Register of Public Works (KMF No 41)
- Register of Loans (KMF No 71)

g) Nominal Muster Rolls (NMR - KMF No 39):

Normally, municipalities do not resort to hiring on daily wages unless the work is undertaken under a labour oriented scheme. Whenever work is done by daily labour, payment of wages to labourers is made on the basis of Nominal Muster Roll (KMF No 39), The NMR has to be verified with Daily Labour Report (KMF No 40). Bill has to be prepared by the concerned department in KMF No 59 (Detailed Bill of Other Expenditure). The Financial Statements Auditor has to verify all these forms for verification of the expenditure.

21.8 Verification of Stores related transactions

a) Accounting treatment:

As per the accounting policy adopted by municipalities (Refer Chapter 3 of KMAM), material received is accounted as "stock-in-hand" on admission of the bill till it is issued. Issue of material is valued in FIFO method, and accounted by debiting to CWIP or repairs & maintenance depending on whether it is issued for capital work or repair work. Material issued to a contractor is accounted as advance to the contractor.

b) Receipt of material

The material received is normally accompanied by the supplier's bill. The storekeeper has to prepare Material Receipt Note (MRN - KMF No 54), and record the receipt of material in the Register of Stores (KMF No 53). He should also prepare a bill in the prescribed format (KMF No 59), and attach the supplier's bill to it. The Financial Statements Auditor has to verify the following documents/records with regard to procurement of material:

- Contract, procurement Order and noting in the relevant file.
- Register of bills received (KMF No 21) maintained by the concerned department/Storekeeper and Register of bills received by Accounts department (KMF No 23).
- Register of Stores (KMF No 53)
- Material Received Note (KMF No 54)
- Supplier's sub-ledger
- Payment Voucher prepared for payment of the bill.

c) Issue of material

Material is issued on the basis of Material Issue Notes (MINs - KMF No 55). In the case of material issued to contractors, accounting entry is passed for each individual issue on the basis of copy of MIN sent to accounts department. In the case of material issued to other departments, accounting entry is passed once in a month on the basis of Summary of Material Issued to Other Departments (KMF No 56) received from the stores-in-charge, with copies of MINs attached to it. The Financial Statements Auditor has to verify the following documents for issue of material:

- MINs (KMF No 55)/Summary of Material issues (KMF No 56) as the case may be
- Entry in Register of Stores
- Valuation has to be checked to ascertain whether issues are valued at FIFO Method.

d) Stock-in-hand

Verification of stock-in-hand has to be verified by the Financial Statements Auditor in the following manner:

- Verify the physical verification statement prepared at the end of the year with the Register of Stores (KMF No 53), and check how material discrepancies, if any, are dealt with.
- Physically verify stock of material on test check basis, and compare the balances as on the date of the audit with the balance as per Register of Stores (KMF No 53), and check whether any material discrepancies are there.
- Verify the Yearly Statement of Closing Stock (KMF No 57) with Register of Stores, and with stock-in-hand as per General Ledger.

e) Suppliers' Sub-ledger

KMAM (Paragraph 11.24) mandates the accounts department of a municipality to maintain a suppliers' sub-ledger showing individual accounts of the suppliers. The Financial Statements Auditor has to check whether the suppliers' bills and payment thereof are posted to their account in the sub-ledger. He should also check the Sub-ledger Schedule to see whether the creditors' balances match with the balances in the sub-ledger, and whether the total matches with the control account balance.

21.9 Verification of employee related transactions

a) Monthly Pay Bills (KMF No 50) and Abstract (KMF No 50A):

Detailed pay bill are prepared in KMF No 50 and are in bound books. Abstracts are prepared in KMF No 50A, and are attached to the journal voucher prepared for accruing the expenditure. The following subsidiary records are also available:

- Attendance Register
- Leave records
- Scale Register (KMF No 49)
- Periodical Increment Certificate (KMF No 51)
- Register of Advances (KMF No 61)
- Register of Interest on Loans and Advances (KKMF No 62)

The accounts department has to account pay bills by passing journal entries and crediting 'salary payable account'. On payment, 'salary payable account' is debited. As per Rule, 98 of KMABR,2006, salary and festival advance have to be paid to employees by crediting the bank accounts of employees maintained preferably in the bank where the municipality has its operating account. Supplemental or arrear claims have to be paid by issuing cheques to the employees. The auditor has to verify whether the entries for accruing salary, and for payment thereof are passed properly, and whether the salary payable account correctly reflects outstanding salary at the end of the year.

The auditor has to verify whether pay bills are prepared and accounted properly.

b) Employees recoveries

A few instances of recoveries from the salary of employees are:

- General Provident Fund (GPF)
- Family Benevolent Fund
- Insurance (KGID)
- Insurance (LIC)
- Recovery of festival advance/vehicle advance/house building advance
- Recovery of bank loan installments
- Recovery of housing advance installment and interest
- Income Tax

- Professional Tax
- Deduction for excess/unauthorized leave

The Financial Statements Auditor should check the whether the statutory and other recoveries are recovered properly, and wherever remittances have to be made, they have been remitted.

c) Other employee related transactions

In addition to verification of employees pay and recoveries, the Financial Statements Auditor should carry out the following checks:

- Whether the advances as per the General Ledger are reconciled with the balances in the Register of Advances (KMF No 61).
- In the case of interest-bearing advances, whether accrual of interest with the Register of Interest on Loans and Advances to Employees (KMF No 62).
- Whether pension and leave salary contributions in respect of deputed employees have been paid/provided for, and are accounted properly.
- Whether contribution to the Consolidated Fund as stipulated in Section 367 of the KM Act has been made.
- In the case of claims by employees such as TA bills, medical reimbursement etc, whether they are within prescribed limits, and are accounted properly.

21.10 Verification of payments

Rule 37 of KMABR,2006 prescribes detailed procedure for payment of bills. In case of accruable bills, preparation of journal voucher precedes the preparation of payment voucher. The paragraphs 21.7 to 21.9 explain the manner in which accruable bills can be verified. For verifying payment of such bills, the auditor has to verify whether:

- there are outstanding liabilities against the payment;
- the payments are duly authorized; and
- the payments are properly accounted.

Non-accruable bills are accounted directly through the payment voucher. The auditor can verify the payment of these bills from the departmental register of bills received maintained by concerned departments (KMF No 21), as well as Register of bills received maintained by accounts department (KMF No 23). He can also verify the supporting documents attached to the voucher, and the notings in the relevant file.

21.11 Provision for bills outstanding at the end of the year:

Under Rule, 109 of KMABR,2006, concerned departments should prepare a "Statement of Bills Pending for Approval in KMF No 60 at the end of the year, and send it to Accounts Department for making provision in the books of account. The Financial Statements Auditor has to satisfy himself that provision has been made in the books of account for all outstanding expenses at the end of the year.

Chapter 22

Audit of Fixed Assets

22.1 Fixed assets are of the following types:

a) Bought out fixed assets

Bought out fixed assets are items such as plant & machinery, furniture and fittings, office equipment, vehicles etc which are purchased by the municipality. As explained in Chapter 21, such purchases are supported by Detailed Bills of Other Expenditure (KMF No 59) which are accompanied by suppliers' bills.

b) Fixed assets created/constructed by the municipality

These assets include buildings as well as infrastructure assets such as roads, bridges, culverts, water supply assets, sewerage and drainage, public lighting, public parks, playgrounds etc. Normally such fixed assets are created through construction contracts. Sometimes they are also created through departmental works or through executing agencies such as PWD, KUSDB etc (Deposit works/Loan Works). In case of fixed assets created by contract works, deposit works or departmental works, the accounting procedure explained in Chapter 22 for such works are followed.

c) Land

The land owned by the municipality may be vacant land, parks and gardens, land under roads, etc.

22.2 Fixed asset registers

KMABR,2006 prescribes different kinds of Fixed Asset Registers for different types of assets. They are:

Table 10: Fixed asset registers

Register of lands	KMF No 44
Register of land under Roads	KMF No 44A
Register of Immovable Properties (Other than land)	KMF No 45
Register of Movable Properties	KMF No 46

The Fixed Asset Registers have to be maintained fund-wise, and entry has to be made in the relevant register on purchase of a fixed asset/or on completion of construction.

22.3 Verification of existing and new fixed assets

- Verification of bought out fixed assets has to be carried out in the manner explained in Paragraph 21.10 (Verification of other bills).
- Construction of fixed assets through contracts/deposit works/loan works etc has to be verified in the manner explained in Paragraph 21.7 on verification of transactions related to public works.

Other areas to be verified are:

- Check whether fixed assets purchased during the year are recorded in the relevant fixed asset register with complete particulars.
- Check whether incidental charges such as freight, insurance and transportation charges incurred to bring the asset into its intended location, installation, commissioning expenses etc are capitalized. Check also whether interest on borrowings made to acquire the asset upto the date of commissioning is capitalized.
- Check the entries for capitalization of assets constructed with completion certificate and entries in fixed asset register.
- Check the Capital Work-in-Progress account with Summary Statement of Status of Capital WIP (KMF No 42).
- Check depreciation calculation from depreciation work sheet. Depreciation rates have to be checked with Schedule VII of KMABR,2006. In case of assets purchased on or after Ist October, or on assets sold before that date, it has to be checked whether depreciation is calculated at half the rates.
- In case of revaluation of assets, check entries passed in the fixed assets accounts and revaluation reserve accounts. Check whether depreciation on assets for which revaluation reserve is created is debited to Revaluation Reserve.
- Check the entries and balances in the fixed asset accounts with relevant fixed asset registers.
- Check whether the municipality has carried out physical verification of fixed assets in a proper manner, and whether discrepancies, if any are properly dealt with. Cross-verify the list of fixed assets physically existing with fixed assets register.
- In the case of asset sold during the year, check the entries in the books of account as well as the relevant fixed asset register.

22.4 Verification of sale of fixed assets

Paragraph 19.12 of KMAM prescribes the procedure for accounting sale or disposal of a fixed asset by a municipality. It states that on floating the tender for sale/disposal of the asset, the gross value and accumulated depreciation on the asset have to be transferred from respective accounts to "Fixed Asset under Disposal account. The sale proceeds of the asset should also be credited to the same account. The balance reflects the profit/loss on sale of asset, and should be transferred to Account Code 1841 (Profit/Loss on disposal of Fixed Assets. The Financial Statements Auditor has to satisfy himself that the prescribed procedure is followed, and the sales proceeds are received.

22.5 Other important aspects in verification of fixed assets

i) Capitalization of asset on completion of work:

An asset under construction is accounted as "capital work-in-progress. On completion of construction and preparation of completion certificate, the asset is recorded in the relevant fixed asset register. In the books of account, the total capital expenditure on the asset is transferred from capital work-in-progress to the relevant fixed asset account. This process is known as "capitalization". As per Rule 83(3), the concerned engineer has to prepare a "summary statement of status of CWIP" in KMF No 42 on quarterly basis, and send it to accounts department for reconciliation purpose. The auditor has to verify the Ledger balance of various capital work-in-progress accounts to see whether the balances tally with KMF No 41 (Register of Public Works) as well as KMF No 42.

ii) Capitalization of interest during construction period:

If the fixed asset is constructed out of any loan availed by the municipality, interest on such loan up to completion of construction has to be capitalized. Therefore, in such cases, the auditor has to verify whether interest during the construction period has been capitalized.

iii) Capitalization of incidental expenses:

Cost of a fixed asset includes freight, insurance, site preparation, installation etc necessary to place the asset in its intended location and condition for use. In the case of additions to fixed assets during the year, the Auditor has to verify whether all such incidental costs are capitalized.

iv) Assets received at free of cost or at concessional rate:

Assets received free of cost are accounted at a nominal value of Rs 1. An asset received at a concessional rate has to be accounted at the value at which it is acquired.

v) Assets which are not owned by the municipality:

In a case where an asset is created by the municipality, but the asset does not belong to it, the value of the asset is treated as an expense, and accounted as "grant or contribution paid by the municipality to a beneficiary". For example, where a school building is constructed by the municipality, and handed over to the school authorities free of cost, the cost of construction incurred is accounted as grant or contribution paid by the municipality to the school.

Chapter 23

Audit of grants, loans and earmarked funds

23.1 Grants

a) Types of grants

Grants are of two types - General Grants, and specific grants. A General grant is a grant which has no conditions attached to its usage (Rule 2(19) of KMABR,2006). Devolution grant under State Finance Grant popularly referred as State Finance Commission Grant is an example of General Grant. This is treated as income on receipt. A specific grant is a grant given for a specific purpose, for example SJSRY, MPLADS, Integrated Development of Small & Medium Towns/UIDSMT Grant, 12th Finance Grant etc. As per KMABR,2006 and KMAM, Municipalities have to maintain a separate bank account for each specific grant, and record the details of transactions in the Grant Register (KMF No 35). The accounting treatments for different grant-related transactions are explained in KMABR,2006 as well as KMAM.

23.2 Verification of grants

The following are the checks to be carried out with respect to grants:

- Verify the grants received with respective sanction orders.
- Check whether grants received are properly accounted (as income in the case of general grants, and as liabilities in the case of specific grants.
- Check whether deductions, if any, in respect of KEB dues, loan repayment etc made by the Government while releasing the grant are accounted by debiting relevant liability account and crediting grant account.
- Check whether the municipality is maintaining a separate bank account for each specific grant.
- Check whether amount equivalent to revenue expenditure incurred out of specific grant funds is transferred to appropriate income account.
- Check whether amount equivalent to capital expenditure incurred out of specific grant funds is transferred to deferred income account.
- Check whether amount equivalent to depreciation on fixed asset acquired out of specific grant is transferred from deferred income to income account.
- Check whether grant received in kind is accounted at Rs 1.
- Check whether a Grant Register is maintained in respect of each specific grant received, and expenditure from it is recorded in prescribed manner.
- Check whether the balance in specific grant bank account is properly reconciled with relevant bank statement and confirmation of balance. The balance in the bank account should normally be equal to the balance in the specific grant (liability) account, since it represents unutilized grant.
- Check whether the unutilized balance in specific grant account in the general ledger is reconciled with the unutilized balance as per Grant Register.
- In the case of grants such as SJSRY where the municipality functions only as a nodal agency, check whether the grant transactions are properly accounted in the municipality's books in the prescribed manner, and are not kept outside the books of account as was the practice before the introduction of FBDAAS.

23.3 Borrowings

a) Powers of the municipality to borrow and its obligations

Under Section 86 of the KM Act, a municipality may borrow from the Government/a Corporation/financial institution/or in the open market by way of loans, bonds or debentures for capital expenditure. If the terms of the loan/bonds provide for creation

of a sinking fund/escrow account, the municipality has to provide for the same. Rule 120 of KMABR,2006 provides that a loan received for a specific purpose has to be deposited in a separate bank account, and has to be utilized for the purpose for which it is sanctioned.

b) **Verification of loan related transactions:**

The following verifications have to be carried out with respect to loan accounts:

- Verify the entries for loan received, with loan sanction letter.
- Verify whether the municipality is regularly paying its dues and interest as per the terms of loan sanction. Check the provision for interest accrued and due, and interest accrued but not due. Check the entry for reversal of provision made for interest accrued but not due in the previous year.
- In case the sanction terms stipulate creation of a sinking fund/escrow account, check whether this is done, and if so, check the entries for transfer to and from sinking fund/escrow account. Also check whether the sinking fund investment and interest earned are properly accounted for. Verify the entries and balances with Register of Sinking Funds (KMF No 72) and Register of Investments for Sinking Funds (KMF No 66).
- Verify the entries in the loan account and interest account with entries Register of Loans (KMF No 71).
- Ask the Municipality to get confirmation of balances from the lending institution, and verify the confirmed balance with the balance in the loan account in the General Ledger.

23.4 Project comprising of loan component, grant component and municipal contribution

Chapter 20 of KMAM which deals with Special Transactions explains the accounting treatment in

respect of a capital work funded partly by grant, partly by a loan and the balance by municipality's own contribution. The Financial Statements Auditor has to satisfy himself that the prescribed accounting procedure in followed with regard to such transactions.

23.5 Earmarked funds

a) Types of earmarked funds

(i) SC/ST Development Fund - A municipality has to mandatorily transfer its specified receipts to a separate fund, and utilize the funds for specified activities relating to the welfare of SC/ST community.

(ii) Sinking Funds - A sinking fund for loan repayment or for asset replacement is of the nature of an earmarked fund.

(iii) Revolving Funds - Certain schemes provide for creation of revolving funds by municipalities. For instance, under Integrated Development of Small & Medium Towns Scheme, municipalities are required to create a revolving fund out of non- refundable premium for shops and shop rental, for utilization in specified activities (Refer Paragraphs 17.32 to 17.35 of KMAM).

b) Verification of earmarked funds

The following verifications have to be carried out with respect to transactions in earmarked funds:

- Whether transfers to SC/ST Development or other earmarked funds have been regularly made by the Municipality as required, and proper entries have been passed in respect of such transfers.
- Check whether interest received/accrued out of earmarked funds invested are credited to the Fund, and not treated as income.
- Whether revenue expenditure from earmarked fund has been debited to the Fund Account.
- With respect to capital expenditure out of earmarked fund, whether equivalent amount has been transferred to earmarked fund (utilized) account.
- Check whether the balance in the earmarked fund bank account is properly reconciled with relevant bank statement and confirmation of balance. The balance in the bank account should normally be equal to the balance in the earmarked fund account, since it represents unutilized grant.
- Check the entries and balance in the earmarked fund account with the Earmarked Funds Register (KMF No 73).
- If any investment is made out of earmarked funds (say in the case of sinking fund), the entries for the investment and the income earned has to be checked with the Earmarked Funds Register (KMF No 73) as well as Register of Investments (KMF No 66).
- Check the utilization of funds for loan repayment/asset replacement in case of a sinking fund.
- In case of closure of a sinking fund after the purpose for which the fund is created is fulfilled, the entries for transfer from the earmarked fund to municipal fund, and for transfer of balance in earmarked fund bank account to the municipal fund bank account have to be checked with bank statement, and earmarked fund register.
- In case of Ashraya Scheme, check whether the transactions are accounted properly in the books of account of the municipality, and are not kept outside the books of account as was the practice before the FBDAAS was introduced. Also check the accounting entries are passed in accordance with Table 2 of Chapter 17 of KMAM.

Chapter 24

Audit of other transactions

24.1 Investments

Types of investments

Investments may be securities or bonds of the central or any state Government Investments may be short term (readily realizable or intended to be held for not more than 6 months), or long term. Bank fixed deposits are classified under cash and bank balances, and not under investments.

Verification of investments

- Check the original bonds or security instruments held in safe custody by the municipality with the entries and balances in the Register of Investments.
- Check whether investments and income (interest/dividend) received therefrom are accounted properly in the prescribed manner.
- Check whether income accrued at the end of the year is accounted in the prescribed manner.
- With respect to investment disposed off, if any, during the year, check whether profit/loss on realization of investment is accounted properly.
- Check whether permanent diminution in the value of long term investments is charged off to expenses. Also check whether short term investments are carried at cost or market value whichever is less.

Check whether the balance in investment account is reconciled with the Register of Investments (KMF No 66).

Current Assets:

24.2 Fixed deposits in banks

The municipality may keep its unutilized grant funds and other funds not required immediately in fixed deposits in banks in order to earn interest. The Financial Statements Auditor has to verify such fixed deposits with deposit certificates as well as confirmation of balance from the bank as on 31st March. He should also check whether interest accrued and due are accounted properly, and are tallying with the bank confirmation/certificate.

24.3 Loans and advances given by the municipality

(i) Advance to employees:

Common types of advances to employees are festival advance, vehicle advance, house building advances, etc. The auditor has to verify different types of advances in the following manner:

- Check the loan/advance sanction file and payment voucher to satisfy himself that the advance is sanctioned and paid properly.
- Check the pay bill and the entries in the 'Register of Advances (KMF No 61)' and satisfy himself that the advances are being recovered as per the terms of sanction.
- In the case of interest-bearing advances (say house-building advances), check the 'Register of interest on Loans and Advances to Employees (KMF No 62)' and see whether interest is being recovered regularly at appropriate rate of interest.
- In the case of transferred employees, check whether the transfer of balance of advance and interest due has been carried out properly.
- Check the entries and balances in the relevant account in the General Ledger with those in the Register of Advances and confirm that the balances are properly reconciled.

(ii) Permanent advance

'Permanent Advance' refers to those advances, which are in the nature of imprest granted to the heads of the department such as engineering department for incurring urgent expenditure, involving payments of small amounts. The concerned department has to maintain a Permanent Advance Register (KMF No 63) in respect of such advances. At the end of the year, the accounts department has to reconcile the permanent advance balances in the General Ledger with the Register. The Financial Statements Auditor has to verify the expenses incurred out of permanent advance. Advances to beneficiaries under Ashraya Scheme are given by the municipality out of funds received under the Scheme in its capacity as the implementing agency. The accounting treatment in respect of such advances is explained in Chapter 17 of KMAM. The Financial Statements Auditor has to satisfy himself that the accounting of such advances is done in the prescribed **manner.**

(iii) Other Advances:

Other advances include advances such as mobilization advances to contractors, advances to beneficiaries under Schemes such as Ashraya, SJSRY etc. Such advances have to be verified by the auditor by terms of the contract, the terms of the

Scheme, notings in the relevant files etc. He should also check whether the advances are being recovered, and whether the balances in the Register of Advances tally with General Ledger balances, and confirmation of balances, if any.

24.4 Securities held by the municipality

The municipality may receive securities such as NSCs from employees having custody of cash or cash equivalents. Sometimes, contractors also may furnish securities such as NSCs or bank guarantees in lieu of EMDs or security deposits. As per KMABR,2006, municipalities have to maintain a register of bank guarantees (KMF No 68) and a register of securities (KMF No 70) t record such bank guarantees or securities. They have to be kept in safe custody by the accountant or other person authorized by the Commissioner for this purpose. The bank guarantees have to be kept in force during the contract period by getting them renewed before the date of expiry. The Auditor has to satisfy himself that all the prescribed formalities are followed with respect to securities/bank guarantees. He should also physically verify the original securities/bank guarantees, and satisfy himself that they are endorsed in favour of the municipality, and are in force.

Current Liabilities:

24.5 Earnest Money Deposits and security Deposits, rent deposits etc:

The auditor has to verify deposits in the following manner:

- Verify receipt of EMDs with the tender documents, receipts issued, and daily collection records such as collection register, chitta etc.
- Verify security deposits from deducted from the bills with the terms of the contract, and with relevant bills.
- Verify rent deposits with rental agreements and with receipts and other collection accounting records.
- Verify refund of deposits with Deposit Refund/Lapse/Adjustment Advice (KMF No 69) attached to the voucher. Confirm that deposits are refunded as per the terms of the contract. In the case flapsed deposits, check whether the deposit lapse is duly authorized, and whether the amount lapsed is treated as income.
- Verify all deposit related transactions with entries in Register of Deposits (KMF No 67).
- Check the ledger balances of EMD and security Deposit accounts with the balances in the Register of Deposits.

24.6 Cess Payable Accounts:

Verify cess collected as part of verification of daily collections. Verify whether cesses collected are remitted to appropriate authorities on regular basis. Verify whether 10% of cess collected is retained as collection charges, and treated as income.

24.7 Revenue received in advance

In the case of revenue received in advance (for example property tax received in advance) check whether the amount received is treated as a liability, and is transferred to revenue in the year in which it is due.

24.8 Non-cash transactions

The Financial Statements Auditor may come across non-cash transactions such as reinvestment of fixed deposits or investments, adjustment of advances or expenses from amount due, waiver of loan principal/interest by lenders, etc. He should satisfy himself that proper such adjustments have been properly reflected in the books of account.

Chapter 25

Audit of Period-End Activities

25.1 What are period-end activities?

Chapter 20 of KMABR,2006 prescribes certain period-end activities which the municipalities have to follow on regular basis. Chapter 21 of KMAM explains in detail, how the period-end activities have to be carried out. These period-end activities are daily/monthly/year-end procedures comprising of reconciliation of accounts, provisioning with respect to certain accounts, obtaining confirmation of balances etc.

25.2 Auditor's responsibility with respect to period-end activities

The period-end activities are of considerable relevance to the Financial Statements Auditor as they play a vital role in ensuring that the financial statements reflect a true and fair view. If the municipality regularly carries out the period-end activities and follows the prescribed reconciliation procedures, the auditor can rely on the balances shown in the books of account. Confirmation of balances from third parties (i.e. lenders, creditors, banks etc) reiterates the correctness of balances due to, or from the parties. The Auditor is also required to comment on some of the period-end procedures carried out by the municipalities in his audit report. Therefore he has to satisfy himself whether the municipality is following the period-end activities properly. He should also scrutinize the reconciliation statements prepared for the balances at the year end, and check the balances with the confirmatory letters, if any, received from third parties. The checks which the auditor has to carry out with respect to period-end and reconciliation procedures are explained in the paragraphs below.

25.3 Verification of opening balances

Except in the case of the first balance sheet, every year, the municipality is required to carry forward the balances of the balance sheet of the previous year to the books of the subsequent year as opening balances. The Financial Statements Auditor has to check whether the municipality has correctly brought forward all the balances of the previous balance sheet, and satisfy himself that there is no "opening balance difference".

25.4 Verification of period-end balances

a) Verification of cash balance

Rule 28(3) of KMABR,2006 prescribes physical verification of cash balance with the Chitta (KMF No 17) maintained by the cashier, and Cash Book (KMF No 1) on daily basis by the person designated by the Commissioner or Chief Officer for this purpose. The Financial Statements Auditor would normally be appointed after the year is over, and so, he would not be in a position to physically verify cash balance as on the last day of the year. He has to rely upon the verification carried out by the authorized person within the municipality. However, he can carry out a surprise check once he commences the audit. He should also satisfy himself that the Cash Book is maintained in a proper and systematic manner, and that physical cash is checked and reconciled with the same on daily basis as prescribed.

b) Verification of bank balances

The municipality has to carry out reconciliation of all its bank accounts on monthly basis. The reconciliation procedure is explained in Chapter 22 of KMAM. The Financial Statements Auditor has to check whether reconciliation has been carried out regularly in respect of all its bank account. He should also check the bank reconciliation statements, and satisfy himself that the reconciliation has been done properly, there are no stale cheques outstanding, and that the items in the reconciliation statements are subsequently cleared. Confirmation received from the Banks for the bank accounts including fixed deposits as at the last day of the year have to be checked by him with balances shown in the municipality's books of account.

c) Verification of stores

Rule 106(2)(e) of KMABR,2006 requires the Stores-in-Charge to prepare a statement of closing stock (KMF No 57) from the Register of Stores (KMF No 53), and send it to the accounts department for reconciliation with the General Ledger. Rule 122(5) prescribes physical verification of stock at the end of the year. As per Paragraph 21.19 of KMAM, physical verification of stores has to be carried out by a stock-taking team comprising of personnel from other departments, as well as the store-keeper. The physical verification details are recorded in Statement of Closing Stock (KMF No 57), and reconciled by the Stores-in-charge and the Accountant with the Stock Register and the Ledger respectively. The Financial Statements Auditor has to check whether the physical stock is reconciled with the stock as per Register of Stores as well as General Ledger. He should also satisfy himself that the Register of Stores is maintained properly, and that receipts and issue of stores are properly accounted in the books of account. A surprise test check can be carried out by him during the course of audit.

d) Verification of fixed assets

Rule 122(5) lists out physical verification of fixed assets as one of the year-end procedures to be carried out by municipalities. Paragraph 21.21 of KMAM requires municipalities to establish a system of conducting physical verification of fixed assets, and reconciling with the fixed asset registers (KMF No 44, 44A, 45 and 46). The Financial Statements Auditor should verify whether the procedure followed by the municipality is proper and systematic. He should also check the physical verification records with the fixed asset register, and test- checking a few items of fixed assets.

e) Reconciliation of other accounts with subsidiary registers:

The Financial Statements Auditor has to verify the following balances in General Ledger with relevant subsidiary registers, and ascertain whether the balances are tallying:

Table 11 : Reconciliation required between general ledger accounts and subsidiary registers/sub-ledgers

Item	Subsidiary Registers
Balances and entries in Receivable Accounts	Relevant DCB Registers (KMF No 24, 25, 26 and 26A), Register of Changes in Demand or Adjustments (KMF No 27), and Summary Statement of Change in Demand or Adjustment (KMF No 13A)
Balance in Receivables - Suspense Account (Balance should be zero at the end of the year)	Suspense Register (KMF No 28)
Balances in Creditors - Contractors Payable and Creditors-Suppliers Payable Accounts	Schedule of Creditors - Contractors/Suppliers prepared from relevant Sub-Ledger.
Balances in Specific Grant Accounts and grant bank accounts	Grant Register (KMF No 35)

Delegated Loan	Progress Report on the Project undertaken under Delegated Loan (KMF No 37) Loan Register (KMF No 71)
Capital Work-in-Progress	Register of Public Works (KMF No 41) Statement of Status of CWIP (KMF No 42)
Sinking Fund for asset replacement	Register of Sinking Fund for Asset Replacement (KMF No 47)
Advances to employees and other persons, if any	Register of Advances (KMF No 61) Register of Interest on Loans and Advances (KMF No 62)
Permanent Advance	Permanent Advance Register (KMF No 63)
Investments	Register of Investments (KMF No 66)
Deposits (EMD/Security Deposit/Rent Deposit etc	Register of Deposits (KMF No 67)
Securities received (such as NSCs)	Register of Securities (KMF No 68)
Loan	Loan Register (KMF No 71)
Sinking Fund for loan repayment	Register of Sinking Fund for Loan Repayment (KMF No 72)
Earmarked Fund (say SC/ST Development Fund)	Earmarked Fund Register (KMF No 73)

f) Verification of confirmation of balances

(i) Permanent Advance: As per Paragraphs 21.24 of KMAM, the accounts department has to obtain confirmation of balances from staff or officers to whom permanent advances or miscellaneous advances are given by the municipality. The Financial Statements Auditor has to check the confirmations received with the Permanent Advance Register (KMF No 63) as well as the balance in the Permanent Advance account in the General Ledger.

(ii) Borrowings by the municipality: As per Paragraph 21.25 of KMAM, at the end of the year, the accounts department has to prepare a balance confirmation statement as on the end of the year in respect of each loan and send it to the Government, or any government owned agency from whom the municipality has taken loan. The Financial Statement Auditor has to verify the confirmation of balance received from the Lender with the Register of Loans as well as the balance in the General Ledger. With regard to loan from a bank, if any, the bank statement, and certificate given by the Bank confirming the loan balance and interest due as on the date of the balance sheet.

(iii) Other Liabilities: A few other areas where obtaining third party confirmation will be very useful to the Financial Statements Auditor in satisfying himself that the balances are correct are:

- Cess liabilities (health cess, library cess, beggary cess etc)
- KEB dues
- Water charges dues

In all such cases, the auditor has to ask the municipalities to obtain confirmation of balances from appropriate authorities/parties. Municipalities have to facilitate the audit by complying with the request of the auditor.

g) Provision for accrued expenses and doubtful debts

The Financial Statements Auditor has to ensure that the following provisions are made in the financial statements:

- Interest accrued and due, and interest accrued but not due on loans
- Provision with regard to bills pending for approval (on the basis of "Statement of Bills pending Approval" (KMF No 60).
- Provision for unrealized receivables in respect of property tax (Refer Rules 58, 60, 63 and 70 of KMABR,2006, and relevant paragraphs of KMAM) in the prescribed manner.

h) Provision for depreciation

Rule 89 prescribes that depreciation has to be provided on all assets in straight line method. The manner in which depreciation has to be calculated and accounted is described in the same rule as well as in Chapter 19 - Fixed Assets of KMAM. The rates of depreciation are prescribed in Schedule VII to KMABR, 2006. The Financial Statements Auditor has to verify whether depreciation has been calculated and provided for in the prescribed manner, and are recorded in the Fixed Assets Register.

i) Other items to be verified by the Financial Statements Auditor

(i) Whether the municipality has been regularly remitting the statutory recoveries to appropriate authorities.

(ii) Whether amount equivalent to amounts utilized for revenue expenditure out of each specific grant is transferred to 'Income" (Refer Paragraph 15.15 of KMAM)

(iii) Whether amount equivalent to amounts utilized for capital expenditure out of each specific grant is transferred to 'Deferred Income" (Refer Paragraph 15.16 of KMAM)

(iv) Whether amount equivalent to depreciation on fixed assets purchased out of a specific grant is transferred to "Income" (Refer Paragraph 15.18 of KMAM).

(v) Whether amount equivalent to amounts utilized out of an earmarked fund for capital expenditure is transferred to earmarked fund utilized account (Refer Paragraph 17.12 of KMAM).

(vi) Whether previous year's provision for unapproved bills reversed.

j) Matters to be reported upon by the Financial Statements Auditor with regard to period-end activities

Rule 130(4) of KMABR,2006 prescribes that the Financial Statements Auditor should report on certain additional matters. These additional matters are listed out in Schedule IX of KMABR,2006. The Schedule includes a few items pertaining to period-end activities and reconciliation. They are :

(i) Whether these fixed assets have been physically verified at reasonable intervals; whether any material discrepancies were noticed on such verification and if so, whether the same has been properly dealt with in the books of account;

(ii) Whether physical verification has been conducted by the Municipality at reasonable intervals in respect of stores;

(iii) Whether the procedures of physical verification of stores followed by the Municipality are reasonable and adequate if not, state the inadequacies in such procedures;

(iv) Whether any material discrepancies have been noticed on physical verification of stores as compared to stores records, and if so, whether the same have been properly dealt with in the books of account;

(v) Whether proper procedures are in place to identify any unserviceable or damaged stores and, if so, whether loss on account of such unserviceable or damaged stores has been properly accounted;

(vi) Whether the valuation of stores is in accordance with the accounting policy prescribed whether the basis of valuation of stores is same as in the preceding year. If there is any deviation in the basis of valuation, state the effect of such deviation, if material;

(vii) Whether the Bank Reconciliation statements have been properly prepared for all the bank accounts of the Municipality;

(viii) Whether the year-end and reconciliation procedures prescribed have been carried out ;

Chapter 26

Verification of Financial Statements

26.1 Annual financial statements

The Annual Financial Statements comprise of:

- Receipts and Payments Account (KMF No 74)
- Balance sheet (KMF No 77)
- Income and Expenditure Account (KMF No 78)

The above financial statements are accompanied by schedules, significant accounting policies, notes to accounts, and key financial indicators.

Though trial balance forms the basis for preparation of financial statements, it is not possible for municipalities to reflect all the accounts in the financial statements. So, from the trial balance (prepared at detail code level), items under the same minor codes are grouped together to form schedules. The schedule totals are carried to the financial statements, summarizing the financial performance and status of the municipality at minor code level.

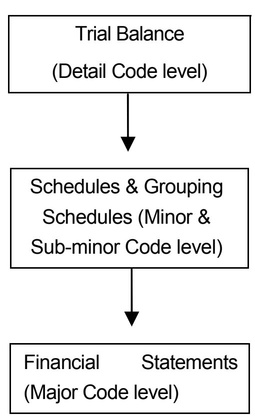


Figure 4 : Steps for Preparation of Financial Statements

The formats prescribed for the financial statements are meant to reflect the financial position and performance of the municipalities in a true and fair, and meaningful manner. Strict adherence to the prescribed formats will, to a large extent, ensure that the financial performance and status of the municipality is reflected in a true and fair, and meaningful manner.

26.2 Verification of financial statements

The main purpose of the financial statements audit is to get the auditor's view as to whether the financial statements reflect a true and fair view of the financial performance during the year under audit, and the financial position of the municipality as on the balance sheet date. The verification of the books of account, vouchers and records of the municipality is carried out by the Auditor with the aim of forming an opinion on the financial statements. He has to verify the financial statements with the trial balance and books of account to satisfy himself as to whether the financial statements are in agreement with the books of account, whether they are in the prescribed format, whether transactions are classified properly in the financial statements etc. He should also verify the following specific points:

a) Receipts and Payments account

- Opening and closing cash and bank balances have totally with the cash book and respective bank book balances, and also with those shown in the balance sheet.
- Receipts under accruable income heads (say property tax collections) are accounted in the books of account by crediting relevant receivable accounts. However, in the Receipts and Payments Account, they are shown under relevant income heads. For example, receipt of property tax is credited to 'property tax receivable account (Account code 4611)' of the relevant year. However, in the Receipts and Payments Account, the total collection of property tax is shown under 'Property Tax income (Account code 111)'
- Payment under accruable expense heads are accounted by debiting relevant liability accounts in the books of account. However, in the Receipts and Payments Account, they are shown under relevant expenditure heads. For example, payment to a contractor for road repair is debited to Creditors-Contractors Payable (Account Code 3812) in the books of account, but shown under the Repairs & Maintenance - Infrastructure Assets (235) in the Receipts & Payments Account.
- The receipts and payments have to be shown under appropriate fund columns.
- Inter-fund transfers under Receipts (Schedule R-18) and under Payments (Schedule R- 35) taken together, should be nil, as receipt in one fund will be represented by a corresponding payment in another fund.
- Transactions accounted through contra entries will not be reflected in the Receipts and Payments Account, as they represent transfer of funds within the municipality.

b) Income & Expenditure account

- The income and expenditure items have to be shown under appropriate fund columns.
- Year-end provisions for depreciation, provision for doubtful receivables, and bills pending for approval, if any, have to be made in the income & expenditure account.
- Transactions relating to specific grants have to be reflected properly, i,e :

(a) Transfer from specific grant to income to the extent of revenue expenditure incurred out of grant;

(b) Transfer from specific grant to 'Deferred Income' to the extent of capital expenditure incurred out of grant;

(c) Transfer from deferred income to income to extent of depreciation on assets purchased out of specific grant.

- Prior period income and expenses have to be recognized as per prescribed accounting policies.

c) Balance Sheet

- The assets and liabilities have to be shown under appropriate fund columns.
- To the extent of capital expenditure incurred out of earmarked funds, equivalent amounts have to be transferred from the fund account to 'earmarked fund utilized account' (Refer Chapter 17 of KMAM for detailed explanation).
- Only those loans which are received against tangible securities have to be classified under "secured loans".
- Fixed deposits in banks have to be shown under "Cash and Bank Balances (Schedule B- 15)", and not under "Investments (Schedule B-12)".
- Inter-fund transfers (Schedule B-16) under the Total column (Column No 5) should be nil.
- Transfer from specific grants to deferred income and transfers from earmarked fund to earmarked fund utilized account have to be carried out as prescribed.

d) Significant accounting policies

As per Rule 125(2), 'significant accounting policies' are an integral part of the financial statements. Paragraph 3.3 of KMAM prescribes that wherever there is a deviation from prescribed accounting policies, the details of such deviation, along with the effect of such deviation on the financial statements have to be disclosed. Paragraph 3.4 of KMAM prescribes

disclosure of any change in the accounting policy during the year. The Financial Statements Auditor has to verify whether significant accounting policies and changes, if any, in the accounting policies during the year have been disclosed as prescribed. Significant accounting policies may be those pertaining to fund accounting, accrual of income and expenses, method of depreciation, method of valuation of stores etc. Refer Paragraph 23.33 of KMAM for further details on significant accounting policies.

e) Notes to accounts

Paragraph 23.34 of KMAM explains in detail, the need for notes to accounts in the context of financial statements of municipalities. The Financial Statements Auditor has to satisfy himself that all relevant notes necessary to give a true and fair view of the financial performance and status of the municipality have to be included in the financial statements.

f) Comparative figures of previous years

- Previous year's figures have to be provided in the financial statements in the appropriate column.
- Previous year's figures have to be regrouped wherever necessary.

Chapter 27

Audit Report

27.1 Completion of audit and submission of audit report

Rule 125(5) of KMABR,2006 prescribes that the FS Audit has to be completed within four months from the end of the financial year. Since the FS Audit is presumed to end on submission of the audit report, this also the time limit for submission of the audit report. In other words, the audit report should be submitted on or before July 31st of the subsequent year.

The audit report has to be submitted to the Municipal Council, with copies to the Deputy Commissioner, the Director of Municipal Administration, and to the Assistant Controller, Local Audit Circle.

27.2 Points to be covered in the audit report

Rule 130 (2) which deals with the audit report prescribes that the audit report has to specify:

a) whether the auditor has obtained all the information and explanation which, to the best of his knowledge and belief, were necessary for the purposes of his audit;

b) whether, in his opinion, proper books of account as required by the Act and Rules have been kept by the Municipality so far as it appears from his examination of those books;

c) whether the Balance Sheet of the Municipality, Income and Expenditure Account and Receipts and Payments Account dealt with by the report are in agreement with the books of account;

d) whether the Financial Statements give a true and fair view:

(i) in case of the Balance Sheet, of the state of affairs of the Municipality as at the last day of the financial year; and

(ii) In case of Income and Expenditure Account, of the surplus or deficit of the Municipality for the year ended on that date.

27.3 Additional matters required to be reported by the auditor

Rule 130(4) prescribes that the financial statements auditor has to report on certain additional matters which are listed out in Schedule IX. These additional matters are:

a) Whether all sums due to and received by the Municipality have been brought to account and have been appropriately classified;

b) Whether all grants sanctioned or received by the Municipality during the year, have been accounted properly, and where any deduction is made out of such grants towards any dues of the Municipality whether such deductions have been properly accounted;

c) Whether any Earmarked Funds have been created as per the provision of any statute and, if so, whether such Earmarked Funds have been utilized for the purposes for which they were created;

d) In respect of contracts that are in existence during the year, whether there are any deviations from the sanctioned plans and the estimates without the sanction of the competent authority;

e) Whether the Municipality is maintaining proper records showing full particulars, including quantitative details and situation of fixed assets; whether these fixed assets have been physically verified at reasonable intervals; whether any material discrepancies were noticed on such verification and if so, whether the same has been properly dealt with in the books of account;

f) In case of leasehold property given by the Municipality, whether lease rentals are collected regularly by the Municipality and that the lease agreements are renewed after their expiry;

g) Whether physical verification has been conducted by the Municipality at reasonable intervals in respect of stores;

h) Whether the procedures of physical verification of stores followed by the Municipality are reasonable and adequate if not, state the inadequacies in such procedures;

i) Whether any material discrepancies have been noticed on physical verification of stores as compared to stores records, and if so, whether the same have been properly dealt with in the books of account;

j) Whether proper procedures are in place to identify any unserviceable or damaged stores and, if so, whether loss on account of such unserviceable or damaged stores has been properly accounted;

k) Whether the valuation of stores is in accordance with the accounting policy prescribed. Whether the basis of valuation of stores is same as in the preceding year. If there is any deviation in the basis of valuation, state the effect of such deviation, if material;

l) Whether the parties to whom loans or advances have been given by the Municipality are repaying the principal amounts as stipulated and are also regular in payment of the interest and if not, whether reasonable steps have been taken by the Municipality for recovery of the principal and interest;

m) Whether advances given to municipal employees and interest thereon are being regularly recovered;

n) Whether there exists an adequate internal control procedure for the purchase of stores, including components, plant and machinery, equipment and other assets

o) Whether the Municipality is regular in depositing statutory dues including tax deducted at source, works contract tax, cess payable to the Government etc., and if not, the nature and cause of such delay and the amount not deposited;

p) Whether the Municipality is regular in remittance of pension and leave encashment - contributions or any other amounts which the Municipality is liable to remit towards the retirement dues of its employees, including employees on deputation;

q) Whether any personal expenses have been charged to the Municipality's accounts; if so, the details thereof;

r) Whether the Bank Reconciliation statements have been properly prepared for all the bank accounts of the Municipality;

s) Whether the year-end and reconciliation procedures prescribed have been carried out.

Among the above points, there are items covering propriety aspects (for example, items d, f, m and q), internal controls (for example, g, h and n), and true and fair view of financial statements (for example, a,b,l and k). therefore, the auditor has to give due consideration for each of the above points during the course of the audit, and report his findings in the audit report. The auditor has to specifically report on the each of the above points. In case of non-compliance by the municipality of any of the above requirements, the auditor has to report on the extent of non- compliance, and the effect on the true and fair view of the financial statements, if material.

27.4 Communication of audit matters with the management

The Financial Statements Auditor may, during the course of the audit, come across a few issues which might be of concern to the municipality's management. The issues may be any weaknesses in the internal control system, any lapse in prescribed procedures, suggestions for improvement in the system, disagreement on any subject etc, but which does not form part of the FS audit report. The auditor may communicate such matters to the management of the municipality by way of a separate report. The report may be addressed to the municipal commissioner or chief officer, with a copy to Directorate of Municipal Administration.

27.5 Qualification in the audit report

Rule 130(3) prescribes that in case the financial statement auditor issues a qualified or adverse report, the audit report has to include the reason for issuing such qualified or adverse report, the extent to which it effects the financial statements, as well as the explanation of the Commissioner or Chief Officer.

Rule 127(3) states that the city management report (CMR) of the municipality should contain explanations with regard to any adverse comments or qualifications in the audit report, and should state the corrective steps taken.

27.6 Certification of financial statements of municipalities

The Financial Statements Auditor shall, furnish an audit certificate on the Financial Statements of the municipality either unqualified or with qualifications, along with his Audit Report, as indicated below.

1) On completion of audit of financial statements mentioned in para 26.1 above, the auditor has to come to a conclusion as to the opinion he can express on the reasonably reliable state of the financial statements presented for audit.

Unqualified Opinion

2) The auditor may give an **unqualified opinion** that financial statements 'properly presents' or 'presents a 'true and fair view' of the state of financial affairs of the institution', if the following materials in all aspects

   a) The financial statements have been prepared using acceptable accounting basis and policies which have been consistently applied.

   b) The statements comply with statutory requirement and relevant regulations, and the view presented by the financial statement is consistent with auditor's knowledge of the audited institution.

c) There is no difficulty in arriving at the conclusion that accounts are well prepared and errors if any noticed during examination of accounts records, do not affect the figures reflected in the accounts.

d) The audit certificate shall consist of two parts namely, Scope of Audit and Auditor's opinion

Audit certificate on the financial statement of the municipality with 'Unqualified opinion' may be given in the form of audit certificate indicated below:-

Audit Certificate

Scope of Audit

(a) The audit of financial statements of the ……………………………………… Municipal Council, established under the Karnataka Municipalities Act, 1964 is taken up by the undersigned in pursuance of the orders of the Director of Municipal Administration No. …………………………………………………. dated ……….. issued in accordance with Rule 129 of the Karnataka Municipalities Accounting & Budgeting Rules, 2006, covering the financial year ……………

(b) The financial statements namely, Receipt and Payments, Balance Sheet and Income & Expenditure Account for the year ……………... prepared in accordance with the above mentioned rules and the Karnataka Municipal Accounting Manual have been examined with reference to the books of accounts prescribed, keeping in view the audit standards applicable.

(c) Necessary information and explanations as are found necessary to arrive at the audit opinion are obtained in the course of examination of accounts records of the institution.

Auditor's Opinion

" I certify that in my opinion, the financial statements mentioned above properly present the accounts of the ……………………….. Municipal Council for the year ending ………………….. and the same have been prepared as per the provisions of relevant rules and instructions in the accounting manual." Audit report on the accounts is appended to this Audit Certificate for necessary action.

Signatory of the Financial Statements Audit

Qualified Opinion

3) The auditor may give a **qualified opinion** where he is uncertain or disagrees with one or more particular items in the financial statements that are material but not fundamental to understanding of the accounts.

4) The uncertainty may be on account of inability to obtain all information and explanation or non-availability of connected accounting records affecting his scope of examination and confirmation of material figures in the account or when the auditor is unable to reach a objective conclusion as to the outcome of the transaction.

5) The disagreement may arise where the auditor:-

(a) Disagrees with the inclusion or exclusion of some items in or from the accounts by the institution,

(b) Figures in accounts not based on the appropriate accounting policies or principles,

(c) Facts or figures in the account,

(d) disclosure of facts or accounts in the financial statements.

(e) Failure to comply with the legislation or regulations

Audit Certificate with qualified opinion may be given in the following form

Audit Certificate

Scope of Audit

(a) The audit of financial statements of the ………………………………………… Municipal Council, established under the Karnataka Municipalities Act, 1964 is taken up by the undersigned in pursuance of the orders of the Director of Municipal Administration No. …………………………………………………… dated ………… issued in accordance with Rule 129 of the Karnataka Municipalities Accounting & Budgeting Rules, 2006, covering the financial year …………….

(b) The financial statements namely, Receipt and Payments, Balance Sheet and Income & Expenditure Account for the year ……………... prepared in accordance with the above mentioned rules and the Karnataka Municipal Accounting Manual have been examined with reference to the books of accounts prescribed, keeping in view the audit standards applicable.

(c) Necessary information and explanations as are found necessary to arrive at the audit opinion are obtained in the course of examination of accounts records of the institution.

Auditor's opinion

" I certify that I have examined the financial statements mentioned above and the books of accounts prescribed in the Rules and the Accounting Manual and in my opinion, except for the points observed in paragraphs ……………… to……., I was unable to fully examine the

income/expenditure referred to therin, they properly present accounts of the …………………………….. Municipal Council for the year ended ………………" Audit report on the accounts is appended to this Audit Certificate for necessary action.

Signatory of the Financial Statements Audit

Disclaimer Opinion

6) Where the auditor is unable to arrive at an opinion on account of uncertainty or restriction on the scope of audit and any qualification in certain aspects would be inadequate, he may give a **disclaimer opinion**. In such cases, the auditor has to spell out clearly the reasons for the uncertainty.

Audit Certificate

Scope of Audit

a) The audit of financial statements of the ………………………………………. Municipal Council, established under the Karnataka Municipalities Act, 1964 is taken up by the undersigned in pursuance of the orders of the Director of Municipal Administration No. …………………………………………………… dated ………… issued in accordance with Rule 129 of the Karnataka Municipalities Accounting & Budgeting Rules, 2006, covering the financial year …………….

b) The financial statements namely, Receipt and Payments, Balance Sheet and Income & Expenditure Account for the year ……………….. prepared in accordance with the above mentioned rules and the Karnataka Municipal Accounting Manual have been examined with reference to the books of accounts prescribed, keeping in view the audit standards applicable.

c) In view of the factors like uncertainty, restrictions in the scope of examination of records, non availability of fundamental record, etc. it has become difficult to arrive at a specific opinion as to the financial statements properly presenting the accounts of the institution presently presented for audit, for the year ending ……………….. Even qualified opinion could not be considered as adequate.

Auditor's Opinion

" In view of failure on the part of the institution in keeping proper accounting records/furnishing of information and explanations and other material aspects furnished in paragraphs ………………..to…………….. of my report appended, I am unable to form an opinion as to whether the financial statements properly presents the affairs of the ……………………………….Municipal Council for the year ending ……………." Audit report on the accounts is appended to this Audit Certificate for necessary action.

Signatory of the Financial Statements Audit

Adverse Opinion

7) Where the auditor is unable to form an opinion on the financial statements taken as a whole due to non compliance to the provisions of the Act, Rules/Manual or disagreement which fundamentally undermines the opinion which, if qualified in certain respects would be inadequate, an adverse opinion may be given. In such cases, the auditor is required to quantify the financial effect on the financial statements presented for audit, as far as possible. In such cases, the certificate may be given as below:-

Audit Certificate

Scope of Audit

a) The audit of financial statements of the …………………………………………. Municipal Council, established under the Karnataka Municipalities Act, 1964 is taken up by the undersigned in pursuance of the orders of the Director of Municipal Administration No. …………………………………………………… dated ………… issued in accordance with Rule 129 of the Karnataka Municipalities Accounting & Budgeting Rules, 2006, covering the financial year …………….

b) The financial statements namely, Receipt and Payments, Balance Sheet and Income & Expenditure Account for the year ……………….. prepared in accordance with the above mentioned rules and the Karnataka Municipal Accounting Manual have been examined with reference to the books of accounts prescribed, keeping in view the audit standards applicable.

Auditor's Opinion

" In view of the failure to comply with the requirement of the provisions of the Act/Rules / instructions of Govt. or fundamental disagreements mentioned in paragraphs ………………. to ………… of my report, in my opinion, the financial statements of the …………………………… Municipal Council for the year ended……… do not properly represent the accounts" Audit report on the accounts is appended to this Audit Certificate for necessary action.

Signatory of the Financial Statements Audit

8) The auditor should take care in indicating the relevant paragraphs of the audit report in the audit certificates pertaining to 'Disclaimer Opinion' and 'Adverse Opinion' cases. Only materiality affecting financial transactions reflected in the financial statements should be highlighted to support the arriving of opinions as above. Non- material errors and procedural errors not affecting the accounts should not be highlighted the audit report. A note on such items may be given to the management to avoid repetition in future.

9) Depending on the circumstances and conclusions leading to forming of opinion, appropriate form of Audit Certificate should be adopted by the auditor.

Chapter 28

Miscellaneous Topics related to FS Audit

28.1 Responsibility of preparing financial statements

The responsibility of maintaining the accounts and preparing the financial statements lies with the management. Auditor's responsibility is restricted to expressing an opinion on the financial statements prepared by the management. However, during the course of the audit if the Financial Statements Auditor finds that the financial statements are not prepared properly in accordance with the prescribed format, or if he finds any wrong classification of transactions in the financial statements, he should bring the matter to the attention of the management, and advise the municipality to revise the financial statements before completes the audit and submits his audit report. In such a situation, his audit report should be based on the revised financial statements.

28.2 Consideration of applicable laws and regulations in audit

The responsibility for compliance of such legal requirements, and detection and prevention of non- compliance lies with the management. However, during the course of his audit, the auditor may come across any non-compliance which may result in levy of penalty, fines or damages, or risk of losing some asset due to litigation. It may have potential effect on true and fair view of the financial statement, and require disclosure. Items no (o) and (p) of Schedule IX which lists out additional matters to be reported by the financial statements auditor require him to report on:

a) whether the municipality is regularly remitting its statutory dues such as tax deducted at source, works contract tax, cess payable to the Government etc, and

b) whether the municipality is regularly remitting pension and leave encashment contributions or others retirement dues of its employees.

During the course of the audit, if the auditor comes cross any such non-compliance, he has to report it to the management of the municipality and to the DMA. If he concludes that the non-compliance has material effect on the true and fair view of the financial statement, he should consider this while framing his audit report. If the non-compliance falls within the ambit of the additional matters listed in Schedule IX, he has to make specific comment in the audit report regarding the non-compliance.

28.3 Auditor's responsibility with regard to fraud and errors

The primary responsibility of prevention and detection of fraud and errors is that of the management, and not that of the auditor. The auditor's duty is to follow an audit procedure designed to obtain evidence that will provide reasonable assurance that financial statements are prepared, and give a true and fair view of the financial position and state of affairs of the entity. However, the auditor also satisfies himself by following audit procedure, that frauds and errors which have material impact on financial statements have not occurred. Where the auditor detects a fraud during the course of his audit, the matter should be brought to the attention of an appropriate level of management. If he is of the view that the financial statements are materially misstated, he should suitably qualify his audit report.

28.4 Reliance on internal control system

Before starting the audit the auditor should review the system of internal control with a view to:

- find out weaknesses, if any, in the internal control system.
- form an opinion that the prescribed internal control procedures are being followed by the municipal staff.
- determine the extent of verification to be performed so as to enable him to express his opinion on the financial statements.

A proper and effective system of internal control offers advantages such as saving of time for the auditor, reduction in cost of conducting audit and assurance to the auditor on the reliability of the financial accounts.

The existence of a good internal control reduces to a great extent the work of the auditor but does not reduce his responsibility.

28.5 Built-in internal control measures in FBDEAAS

The FBDEAAS has a number of built-in internal control measures prescribed through KMABR,2006 and KMAM. A few examples are:

- No money received by a municipality can be utilized for its expenditure, without first being brought into account (Rule 21(2)).
- As far as possible, Cashier and the Accountant have to be different persons, and the same person does not receive collections and make payments on behalf of the municipality (Rule 22).
- The collection accounting procedure prescribed in Chapter 5 of KMABR, 2006 requires verification and documentation at each step from the point of receipt of money till the point the money is deposited in bank and realized.
- Similar to collection accounting procedure, expenditure accounting prescribed in Chapter VI and VII of KMABR, 2006 prescribes verification of expenditure bills and payment at various levels.

- The various registers such as DCB Registers, fixed asset registers, grant register, Register of Public Works ensure that the assets of the municipalities are properly recorded and are reconciled on a regular basis.

The auditor has to check the extent to which these built-in internal control measures are followed by the municipality he is auditing, to assess the reliability of the accounting system, and to measure the audit risk.

28.6 Rectification entries for errors detected during audit

The responsibility for preparation of the financial statements lies with the municipalities. The audited financial statements have to be adopted by the council. During the course of the audit, the Financial Statements Auditor may come across certain mistakes in accounting, mis-classification etc which may affect the true and fair view of the financial statements. The auditor has to ask the municipality to pass all rectification entries as on the last day of the financial year, and to revise the financial statements. His audit report should be based on the revised financial statements. The municipality has to carry out all such changes suggested by the auditor. In case of any disagreement between the municipality and the auditor, which cannot be resolved, the auditor has no other option but to give a qualified opinion.

28.7 Using the work of Statutory Auditor

As explained in Chapter 2, the accounts of a municipality are subject to statutory audit by state accounts department as well as FS audit by a chartered accountant. The two types of audits are complimentary to each other, as the ultimate aim of both audits are to ensure that municipalities manage their affairs in a proper manner, collect their dues promptly, use their funds in a proper manner, and maintain their accounts in a transparent manner.

The two types of audits differ in their focus and the manner in which they are carried out. The statutory audit is carried out with the objective of verifying whether there are any payments contrary to law, whether any deficiency or loss has been caused by gross negligence or misconduct of any person, whether all amounts received are brought into account, whether there are any material irregularities or improprieties exist in accounts etc. It is in the nature of a propriety audit, and each individual transaction is verified in detail. The FS audit is carried out with the objective of expressing an opinion on whether the financial statements are prepared in a true and fair manner. The focus in this case is on classification and presentation. The individual transactions are verified by the auditor on a random sample or test check basis, to satisfy himself that the accounts reflect a true and fair view of the affairs of the municipality.

When the audit of the accounts of an entity is carried out by more than one auditor with different objectives, it is an accepted practice for one auditor to go through the audit report of the other auditor, and rely upon that to some extent. In the case of municipalities, statutory audit (audit by state accounts department) is carried out in a very detailed manner. However, the FS Audit has to be completed within four months of the year end, and the statutory audit is carried out subsequent to that. So, the Financial Statements Auditor may not be in a position to rely upon the work of the statutory auditor for the same year. However, he can go through the latest available report of the statutory auditor, and make use of the information available therein. In case, subsequent to the Financial Statements Audit, the statutory auditor comes across any mistakes in the accounts for which rectification entry needs to be passed, it has to be attended to in the subsequent year.

The auditor has to go through the previous year's reports of financial statement auditor and statutory auditor, and satisfy himself that all necessary rectification entries are passed.

Appendix 1:

Topic wise Listing of KMF Forms

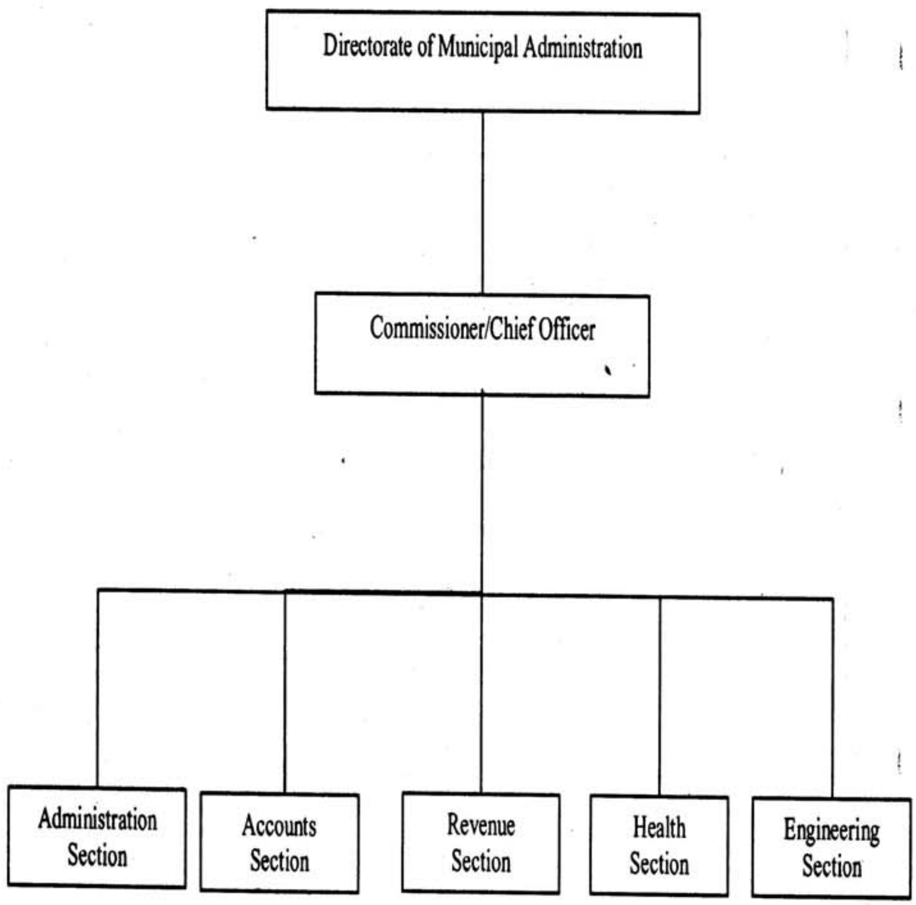
No	Register/Form		Department responsible
Books of account and vouchers			
1	Cashbook	KMF No 1	Accounts Department
2	Bank Book	KMF No 3	--do--
3	Journal Book	KMF No 4	--do--
4	Ledger	KMF No 5	--do--
5	Receipt Voucher	KMF No 8	--do--
6	Payment Voucher	KMF No 9	--do--
7	Contra Voucher	KMF No 10	--do--
8	Journal Voucher	KMF No 11	--do--
	Income accounting related forms/registers		
9	Summary Statement of Demand Raised or Income Accrued	KMF No 13	Concerned Department
10	Summary Statement of Changes in Demand or Adjustments	KMF No 13A	--do--
11	Receipt	KMF No 14	--do--

12	Register of Cheques Received	KMF No 15	Cashier
13	Collection Register (Cash and Cheque Collections)	KMF No 16	Cashier/Bill Collector/ concerned person
14	Collection Register (Bank collections)	KMF No 16A	Concerned dept /designated person
15	Chitta	KMF No 17	Cashier
16	Summary of Daily Cash Collection	KMF No 18	--do--
17	Summary of Daily Cheque Collection	KMF No 19	--do--
18	Summary of Daily Collection through Bank or Treasury	KMF No 20	Concerned department /person Concerned
19	DCB cum Form III Register (Property Tax)	KMF No 24	Revenue Department
20	Special DCB Register (For income collectible on monthly basis, say rent	KMF No 25	Concerned Department
21	Miscellaneous DCB Register (For income other than trade license fees collectible on monthly basis, say rent)	KMF No 26	--do--
22	DCB Register (License Fees)	KMF No 26A	--do--
23	Register of Change in Demand or Adjustments	KMF No 27	-do-
24	Suspense Register	KMF No 28	--do—
25	Stock Register of ticket books	KMF No 32	--do--
26	Register of ticket books issued to collection staff	KMF No 33	--do--
27	Register of Miscellaneous Sale or auction	KMF No 34	--do--
28	Consolidated statement of DCB (Monthly)	KMF No 76	Concerned department & Accounts department
Expenditure accounting related forms/registers			
29	Departmental Register of bills received	KMF NO 21	Concerned Department
30	Register of bills received by the Accounts Department	KMF No 23	Accounts Department
31	Advice showing the Details of Delegated Loan raised	KMF No 36	From the executing agency (external)
32	Progress Report on the Project undertaken under Delegated Loans	KMF No 37	--do--
33	Contractor's Bill	KMF No 38	Engineering/Concerned Department
34	Nominal Muster Roll	KMF No 39	--do--
35	Daily Labour Report	KMF No 40	--do--
36	Register of Public Works	KMF No 41	--do—
37	Royalty Register	KMF No 43	--do—
38	Detailed Bill of other expenditure	KMF NO 59	--do--
39	Statement of Bills pending approval as at the year end	KMF No 60	--do--
Fixed Assets accounting related Registers:			
40	Summary Statement of status of Capital work-in- Progress	KMF No 42	Engineering/Concerned Department
41	Register of Land	KMF No 44	Revenue Department
42	Register of Land under roads	KMF No 44A	Engineering Department
43	Register of Immovable Properties (other than land)	KMF No 45	--do--
44	Register of Movable Properties	KMF No 46	Concerned Department
45	Register of Sinking Fund for Asset Replacement	KMF No 47	Accounts department

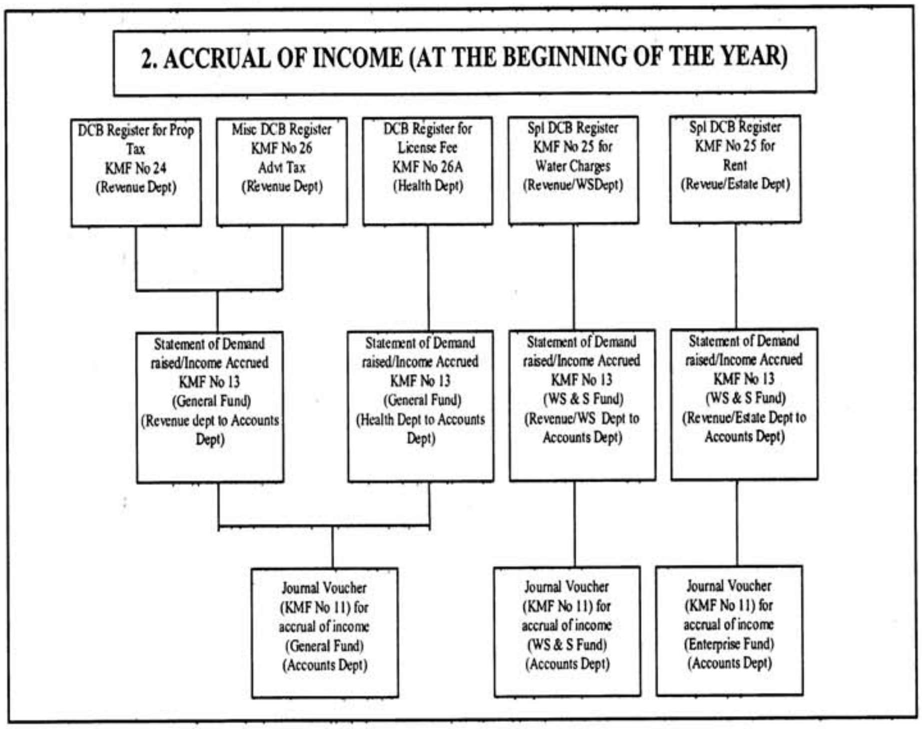
Establishment related forms/registers:			
46	Proposition Statement for Revision of Establishment	KMF No 48	Establishment Department
47	Scale Register	KMF No 49	--do--
48	Pay cum Acquittance Roll of permanent or temporary establishment	KMF No 50 & 50A	--do--
49	Periodical Increment Certificate	KMF No 51	--do- -
50	Detailed Statement of the Permanent/ Temporary Pensionble/Non-Pensionable Establishment	KMF No 52	--do- -
51	Register of Advances	KMF No 61	Accounts Department
52	Register of interest on loans and advances to employees	KMF No 62	--do--
Stores related transactions registers/forms:			
53	Register of Stores	KMF No 53	Store-keeper
54	Material Receipt Note	KMF No 54	--do- -
55	Material Issue Note	KMF No 55	--do- -
56	Summary of material issued to other departments	KMF No 56	--do--
57	Yearly Statement of Closing Stock	KMF No 57	--do--
Other forms/registers (mainly for control purpose)			
58	Voucher Number Register	KMF No 12	Account Department
59	Log book of vehicles	KMF No 58	Designated Person
60	Permanent Advance Register	KMF No 63	Accounts Department
61	Stamp Register	KMF No 64	Designated Person
62	Stationery Stock Register	KMF No 665	Designated Person
63	Register of investments	KMF No 66	Accounts Department
64	Register of deposits	KMF No 67	Accounts Department
65	Register of bank guarantees	KMF No 68	Accounts Department
66	Deposit Refund/Adjustment/Lapse advice	KMF No 69	Concerned Department
67	Register of Securities	KMF No 70	Accounts Department
68	Register of Loans	KMF No 71	Accounts Department
69	Register of sinking fund for loan repayment	KMF No 72	Accounts Department
70	Earmarked Fund register	KMF No 73	Accounts Department
71	Stock Book of Forms, receipt books and cheque books	KMF No 87	Designated Person
Financial statement and budget formats:			
72	Classified Register of Receipts and Payments	KMF No 6	Accounts Department
73	Receipts and Payments Account	KMF No 74	Accounts Department
74	Trial Balance	KMF No 75	Accounts Department
75	Balance sheet	KMF No 77	Accounts Department
76	Income & Expenditure Account	KMF No 78	Accounts Department
77	Budget	KMF No 79 to 86	Accounts Department

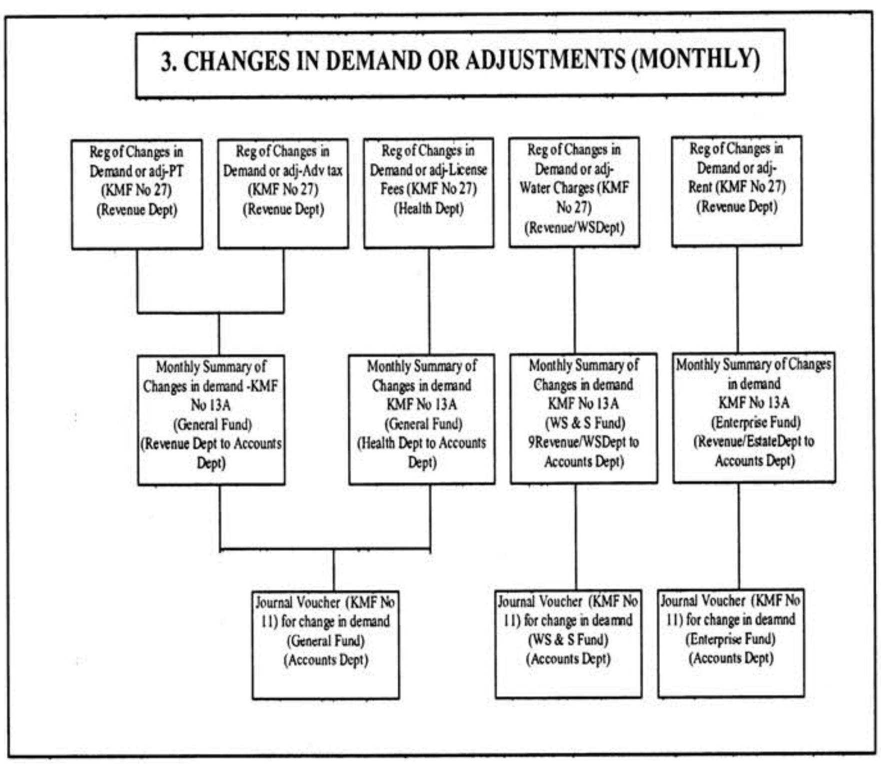
Appendix 2:
Workflow Charts

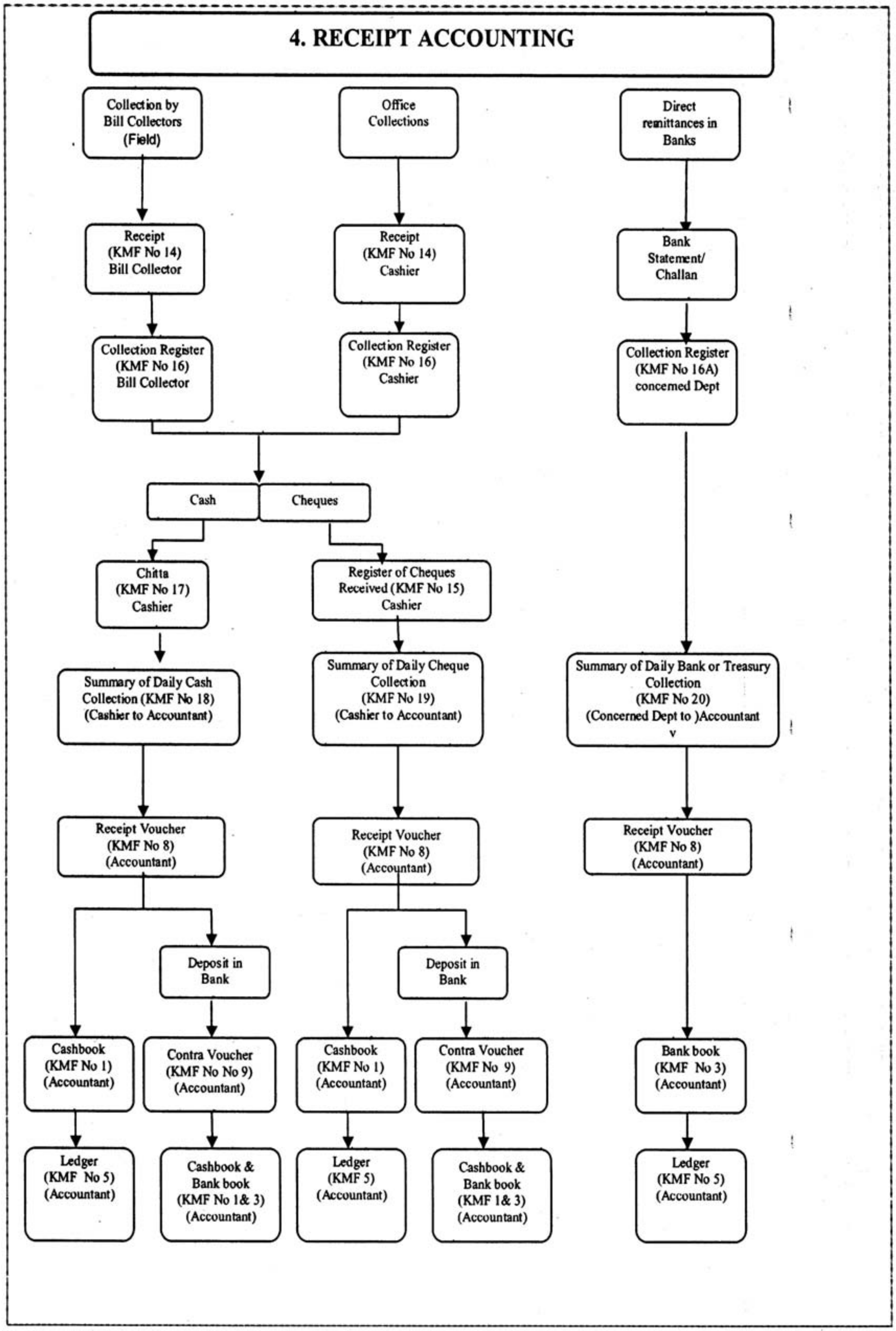
1. ORGANISATION CHART



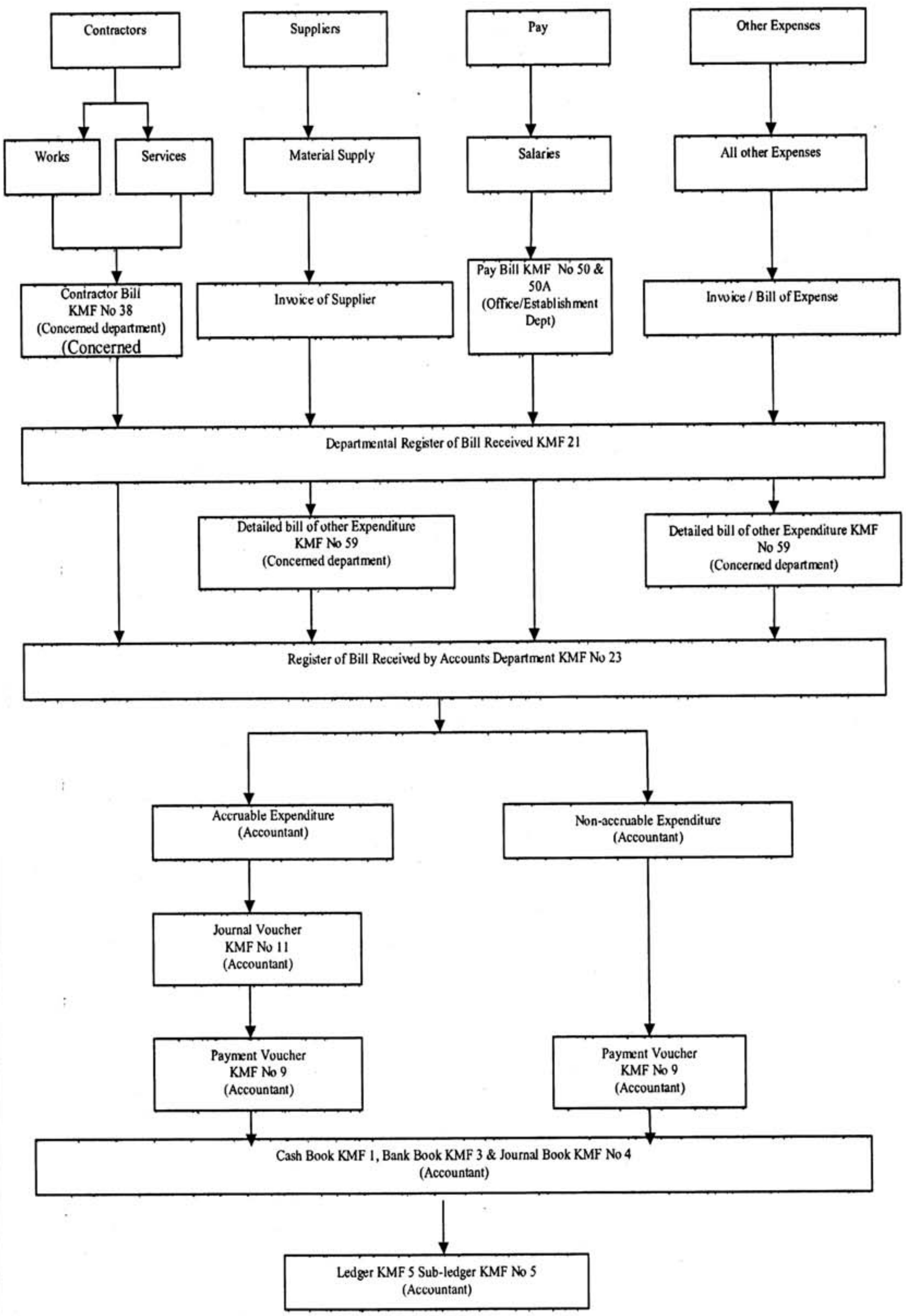
Note: In some ULBs, activities such as water supply, town planning, council etc., are handled by independent sections.

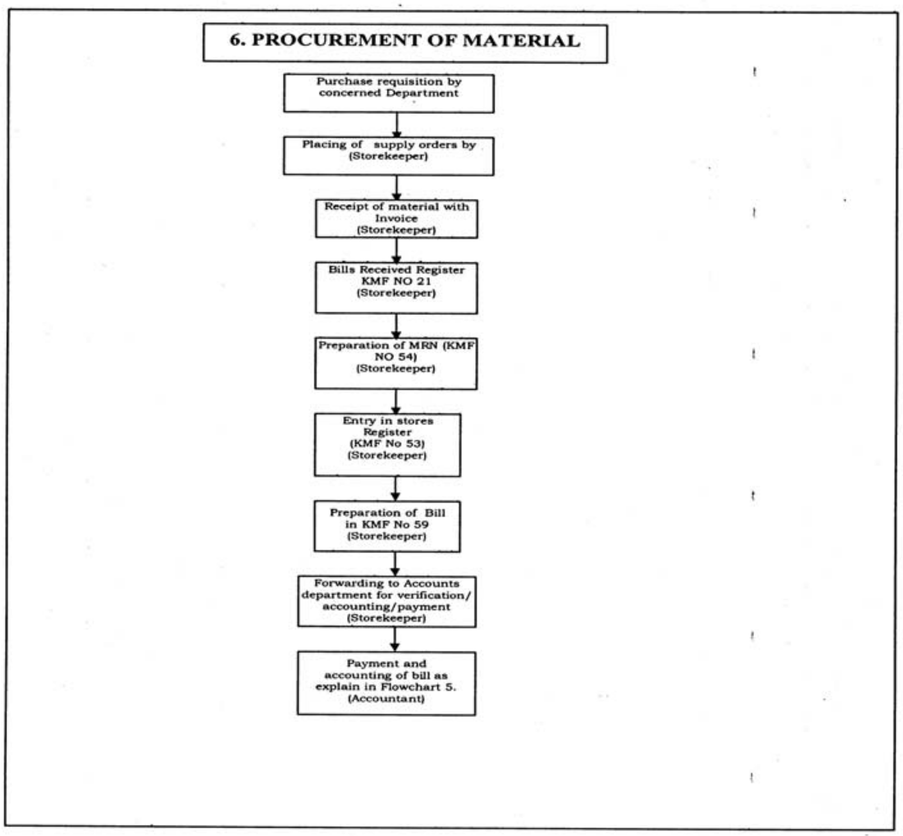

2. ACCRUAL OF INCOME (AT THE BEGINNING OF THE YEAR)
DCB Register for Prop Tax KMF No 24 (Revenue Dept)
Misc DCB Register KMF No 26 Advt Tax (Revenue Dept)
DCB Register for License Fee KMF No 26A (Health Dept)
Spl DCB Register KMF No 25 for Water Charges (Revenue/WSDept)
Spl DCB Register KMF No 25 for Rent (Reveue/Estate Dept)
Statement of Demand raised/Income Accrued KMF No 13 (General Fund) (Revenue dept to Accounts Dept)
Statement of Demand raised/Income Accrued KMF No 13 (General Fund) (Health Dept to Accounts Dept)
Statement of Demand raised/Income Accrued KMF No 13 (WS & S Fund) (Revenue/WS Dept to Accounts Dept)
Statement of Demand raised/Income Accrued KMF No 13 (WS & S Fund) (Revenue/Estate Dept to Accounts Dept)
Journal Voucher (KMF No 11) for accrual of income (General Fund) (Accounts Dept)
Journal Voucher (KMF No 11) for accrual of income (WS & S Fund) (Accounts Dept)
Journal Voucher (KMF No 11) for accrual of income (Enterprise Fund) (Accounts Dept)

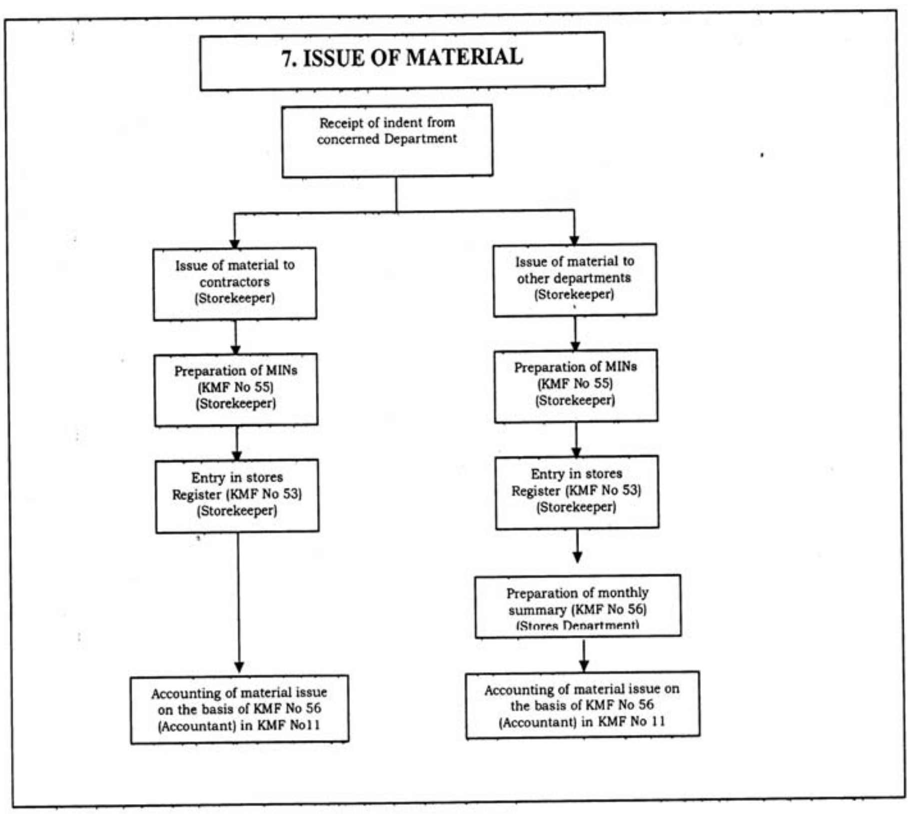

3. CHANGES IN DEMAND OR ADJUSTMENTS (MONTHLY)
Reg of Changes in Demand or adj-PT (KMF No 27) (Revenue Dept)
Reg of Changes in Demand or adj-Adv tax (KMF No 27) (Revenue Dept)
Reg of Changes in Demand or adj-License Fees (KMF No 27) (Health Dept)
Reg of Changes in Demand or adj-Water Charges (KMF No 27) (Revenue/WSDept)
Reg of Changes in Demand or adj-Rent (KMF No 27) (Revenue Dept)
Monthly Summary of Changes in demand -KMF No 13A (General Fund) (Revenue Dept to Accounts Dept)
Monthly Summary of Changes in demand KMF No 13A (General Fund) (Health Dept to Accounts Dept)
Monthly Summary of Changes in demand KMF No 13A (WS & S Fund) 9Revenue/WSDept to Accounts Dept)
Monthly Summary of Changes in demand KMF No 13A (Enterprise Fund) (Revenue/EstateDept to Accounts Dept)
Journal Voucher (KMF No 11) for change in demand (General Fund) (Accounts Dept)
Journal Voucher (KMF No 11) for change in deamnd (WS & S Fund) (Accounts Dept)
Journal Voucher (KMF No 11) for change in deamnd (Enterprise Fund) (Accounts Dept)

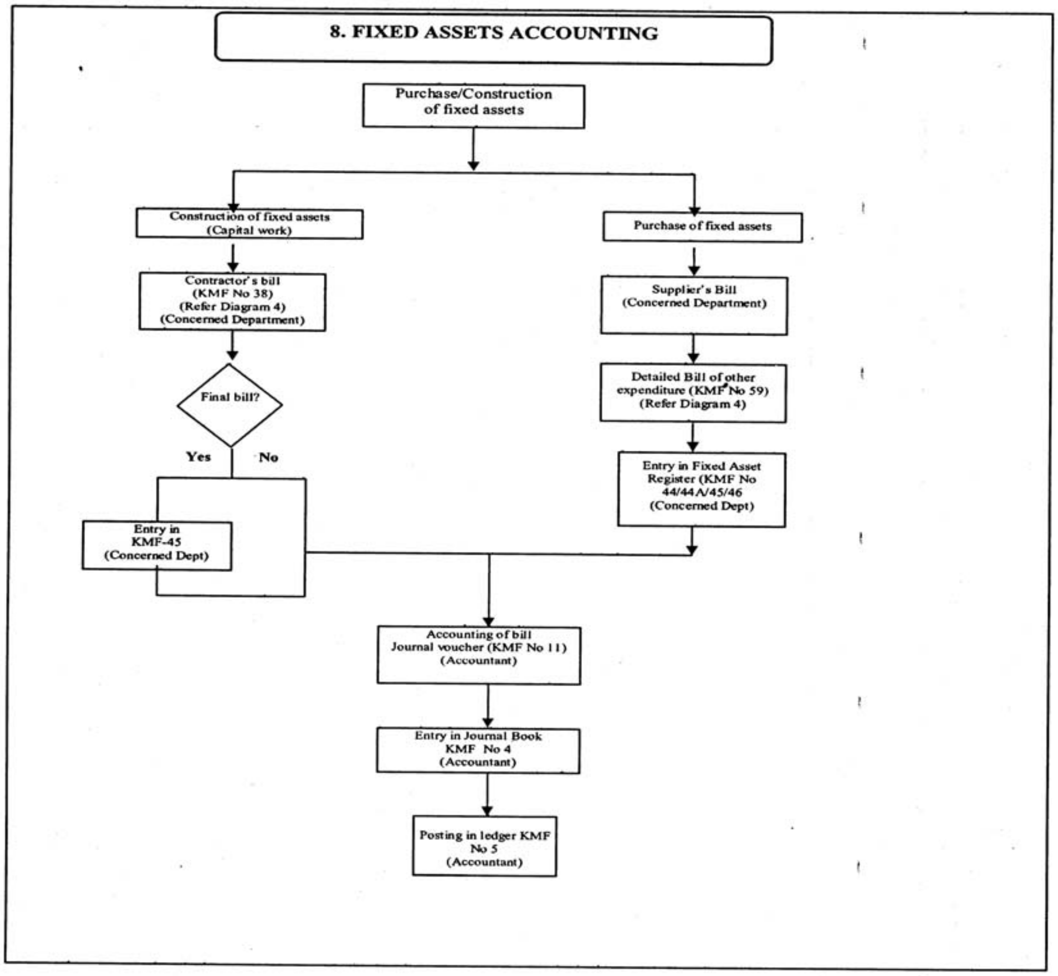

4. RECEIPT ACCOUNTING
Collection by Bill Collectors (Field)
Office Collections
Direct remittances in Banks
Receipt (KMF No 14) Bill Collector
Receipt (KMF No 14) Cashier
Bank Statement/ Challan
Collection Register (KMF No 16) Bill Collector
Collection Register (KMF No 16) Cashier
Collection Register (KMF No 16A) concerned Dept
Cash
Cheques
Chitta (KMF No 17) Cashier
Register of Cheques Received (KMF No 15) Cashier
Summary of Daily Cash Collection (KMF No 18) (Cashier to Accountant)
Summary of Daily Cheque Collection (KMF No 19) (Cashier to Accountant)
Summary of Daily Bank or Treasury Collection (KMF No 20) (Concerned Dept to)Accountant v
Receipt Voucher (KMF No 8) (Accountant)
Receipt Voucher (KMF No 8) (Accountant)
Receipt Voucher (KMF No 8) (Accountant)
Deposit in Bank
Deposit in Bank
Cashbook (KMF No 1) (Accountant)
Contra Voucher (KMF No No 9) (Accountant)
Cashbook (KMF No 1) (Accountant)
Contra Voucher (KMF No 9) (Accountant)
Bank book (KMF No 3) (Accountant)
Ledger (KMF No 5) (Accountant)
Cashbook & Bank book (KMF No 1& 3) (Accountant)
Ledger (KMF 5) (Accountant)
Cashbook & Bank book (KMF 1& 3) (Accountant)
Ledger (KMF No 5) (Accountant)

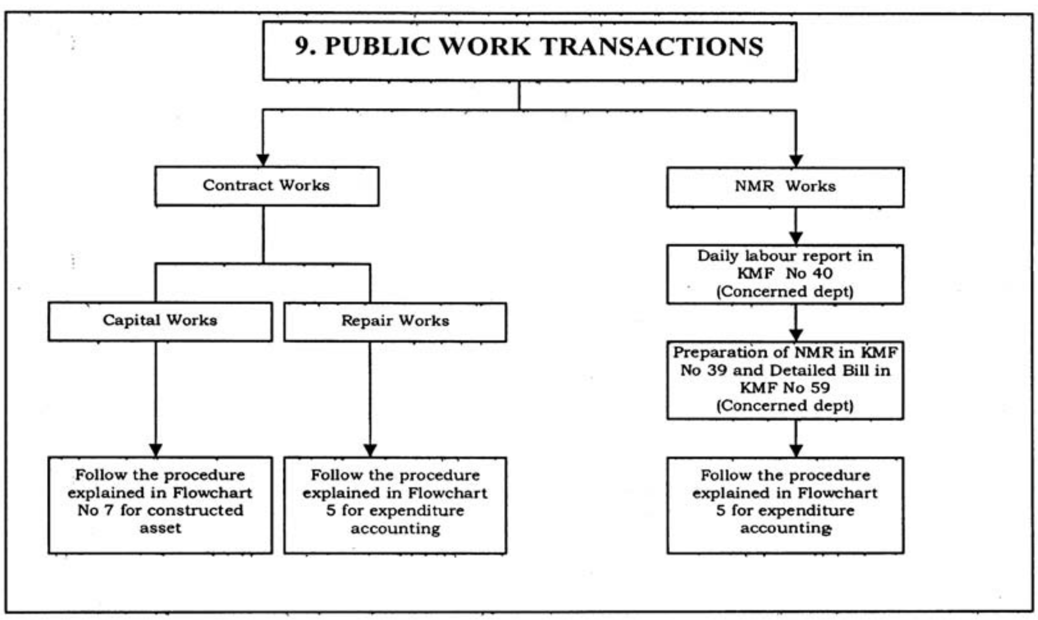
5. EXPENDITURE & PAYMENT ACCOUNTING

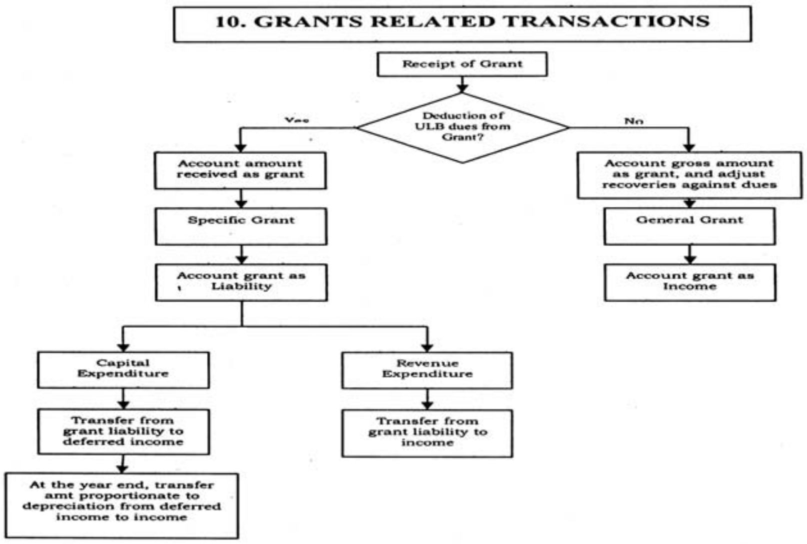



6. PROCUREMENT OF MATERIAL
Purchase requisition by concerned Department
Placing of supply orders by (Storekeeper)
Receipt of material with Invoice (Storekeeper)
Bills Received Register KMF NO 21 (Storekeeper)
Preparation of MRN (KMF NO 54) (Storekeeper)
Entry in stores Register (KMF No 53) (Storekeeper)
Preparation of Bill in KMF No 59 (Storekeeper)
Forwarding to Accounts department for verification/ accounting/payment (Storekeeper)
Payment and accounting of bill as explain in Flowchart 5. (Accountant)

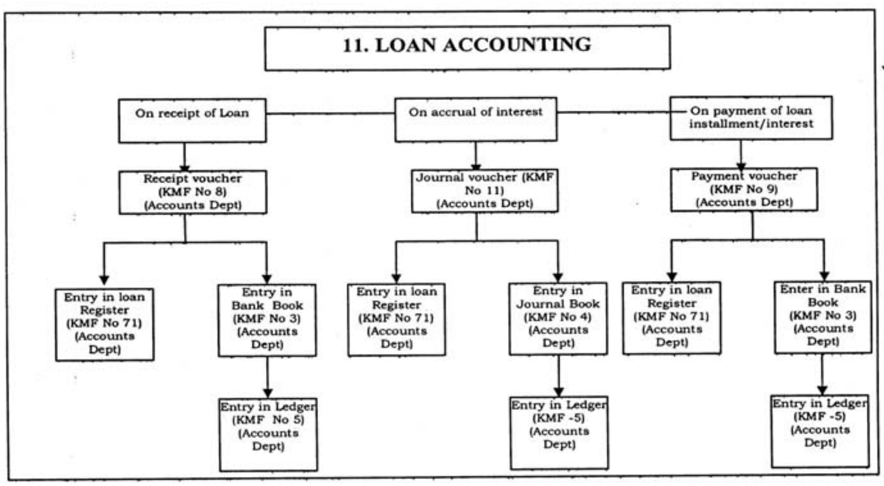

7. ISSUE OF MATERIAL
Receipt of indent from concerned Department
Issue of material to contractors (Storekeeper)
Issue of material to other departments (Storekeeper)
Preparation of MINs (KMF No 55) (Storekeeper)
Preparation of MINs (KMF No 55) (Storekeeper)
Entry in stores Register (KMF No 53) (Storekeeper)
Entry in stores Register (KMF No 53) (Storekeeper)
Preparation of monthly summary (KMF No 56) (Stores Department)
Accounting of material issue on the basis of KMF No 56 (Accountant) in KMF No11
Accounting of material issue on the basis of KMF No 56 (Accountant) in KMF No 11

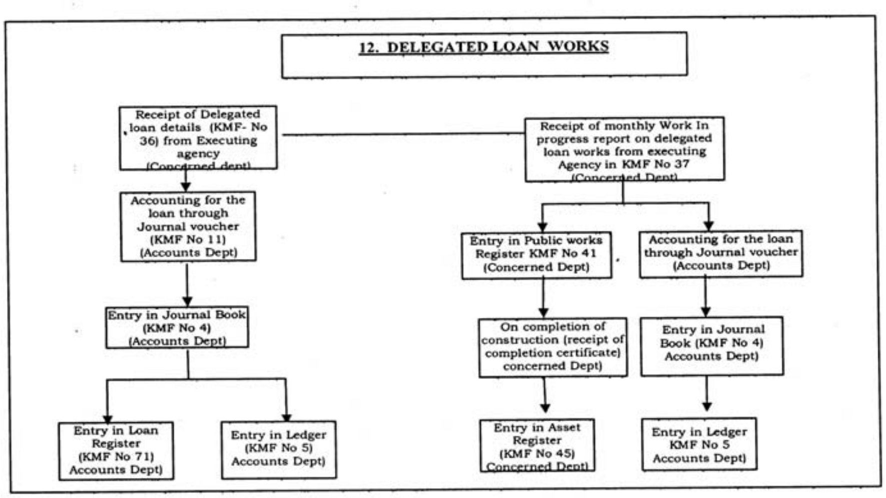

8. FIXED ASSETS ACCOUNTING
Purchase/Construction of fixed assets
Construction of fixed assets (Capital work)
Purchase of fixed assets
Contractor's bill (KMF No 38) (Refer Diagram 4) (Concerned Department)
Supplier's Bill (Concerned Department)
Final bill?
Yes
No
Detailed Bill of other expenditure (KMF No 59) (Refer Diagram 4)
Entry in Fixed Asset Register (KMF No 44/44A/45/46 (Concerned Dept)
Entry in KMF-45 (Concerned Dept)
Accounting of bill Journal voucher (KMF No 11) (Accountant)
Entry in Journal Book KMF No 4 (Accountant)
Posting in ledger KMF No 5 (Accountant)

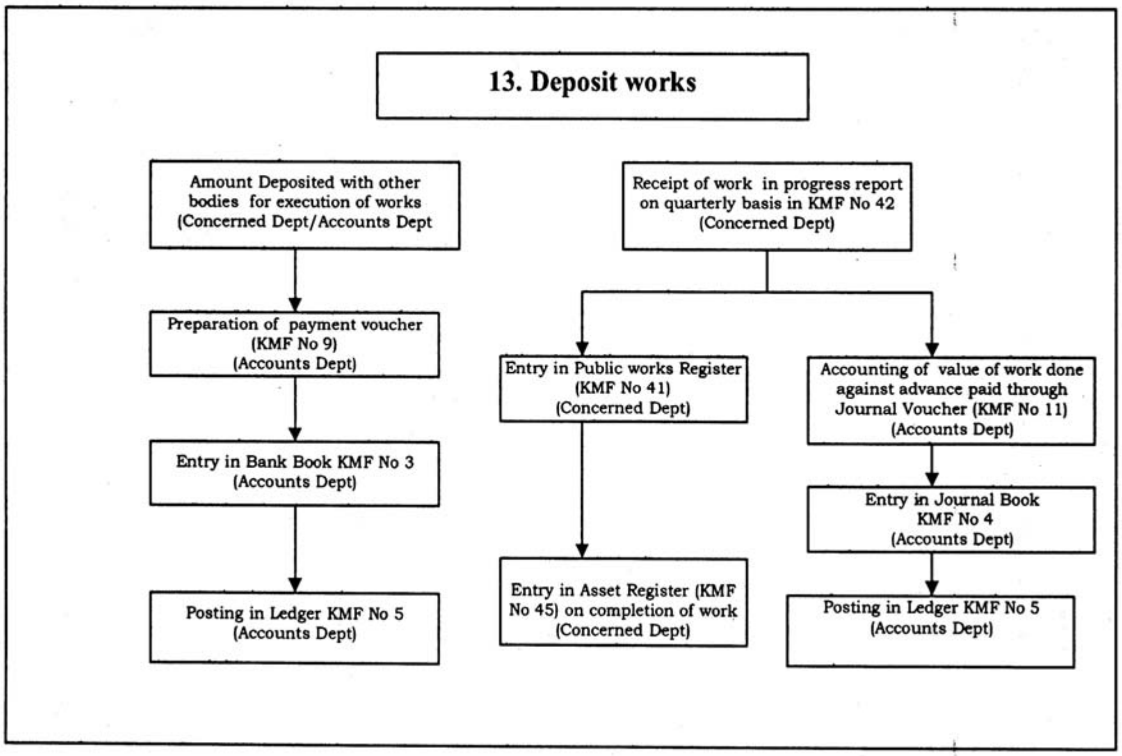

9. PUBLIC WORK TRANSACTIONS
Contract Works
NMR Works
Daily labour report in KMF No 40 (Concerned dept)
Capital Works
Repair Works
Preparation of NMR in KMF No 39 and Detailed Bill in KMF No 59 (Concerned dept)
Follow the procedure explained in Flowchart No 7 for constructed asset
Follow the procedure explained in Flowchart 5 for expenditure accounting
Follow the procedure explained in Flowchart 5 for expenditure accounting

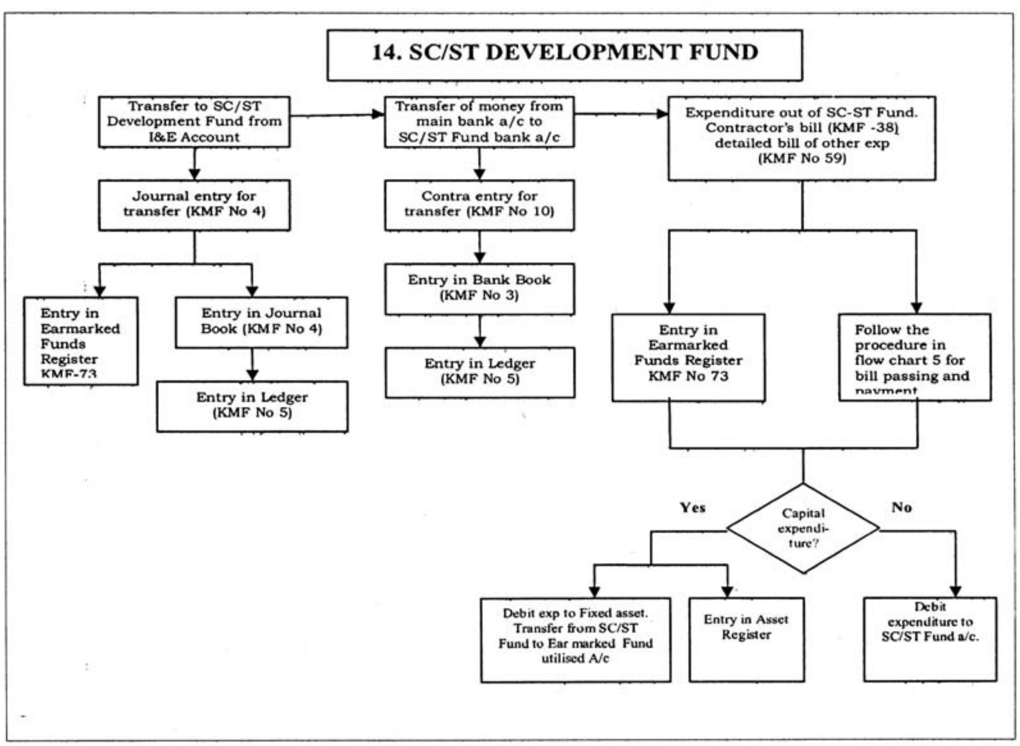


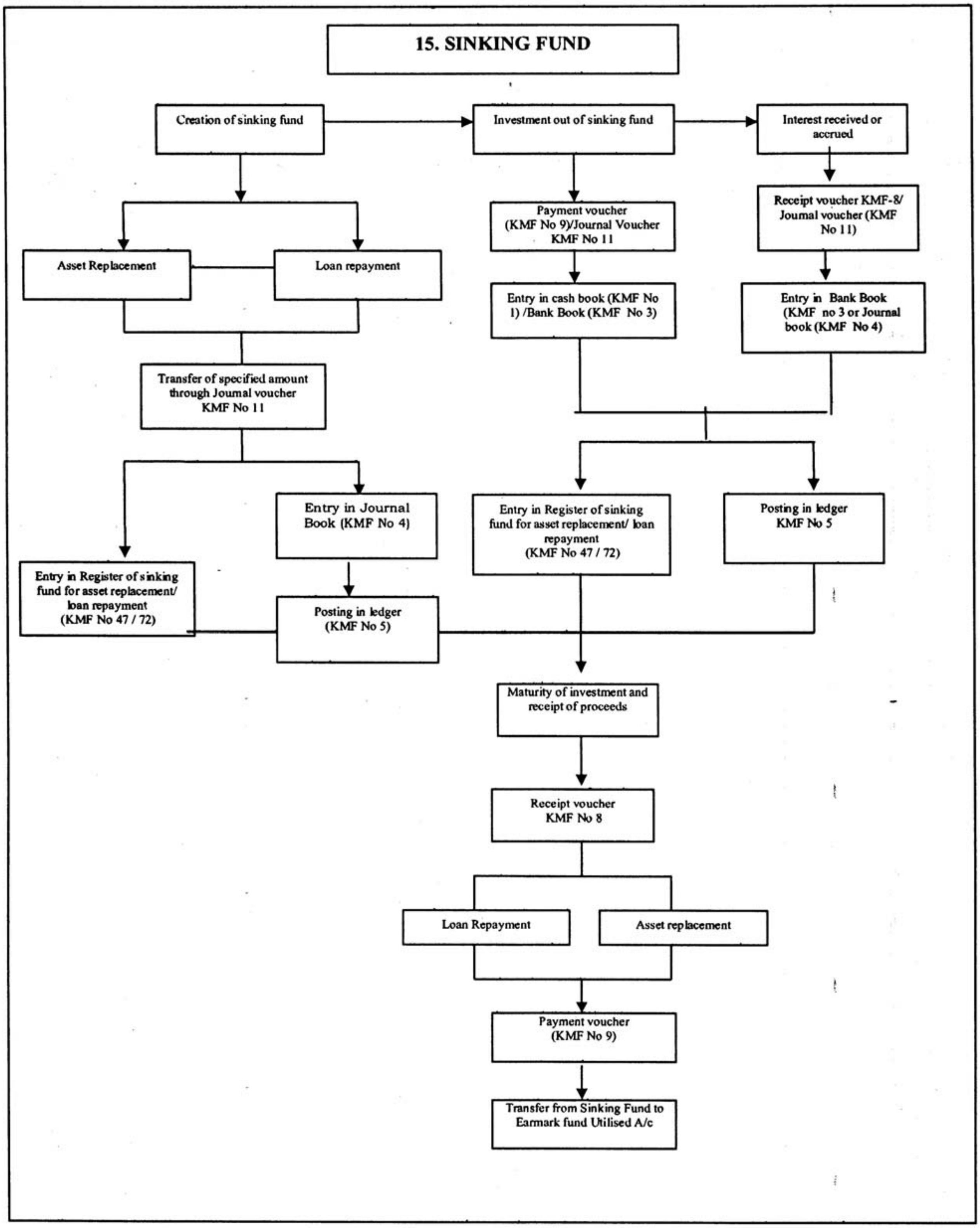
Note that both in the case of general grant and specific grant, and in the case of specific grant, irrespective of whether the grant is utilized for revenue or capital expenditure, ultimately, grant is transferred to income.

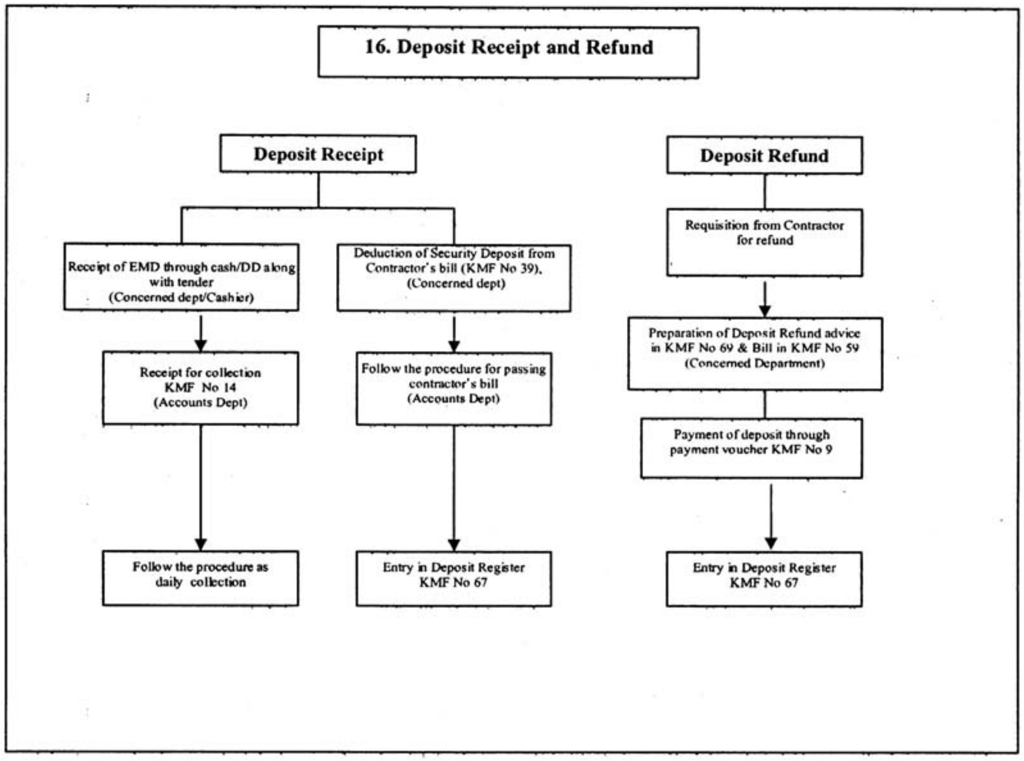


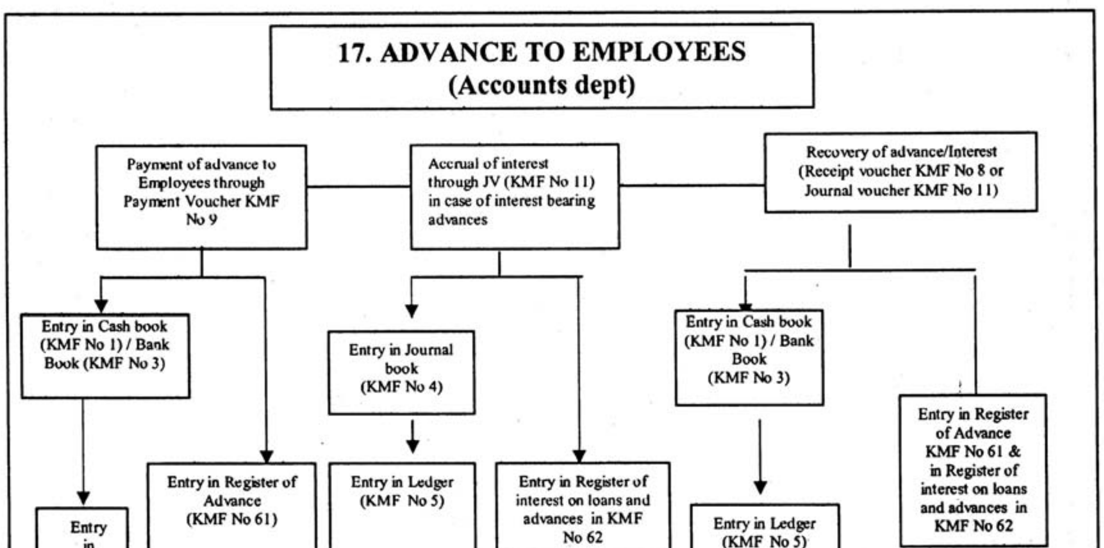



13. Deposit works
Amount Deposited with other bodies for execution of works (Concerned Dept/Accounts Dept
Preparation of payment voucher (KMF No 9) (Accounts Dept)
Entry in Bank Book KMF No 3 (Accounts Dept)
Posting in Ledger KMF No 5 (Accounts Dept)
Receipt of work in progress report on quarterly basis in KMF No 42 (Concerned Dept)
Entry in Public works Register (KMF No 41) (Concerned Dept)
Entry in Asset Register (KMF No 45) on completion of work (Concerned Dept)
Accounting of value of work done against advance paid through Journal Voucher (KMF No 11) (Accounts Dept)
Entry in Journal Book KMF No 4 (Accounts Dept)
Posting in Ledger KMF No 5 (Accounts Dept)


14. SC/ST DEVELOPMENT FUND
Transfer to SC/ST Development Fund from I&E Account
Journal entry for transfer (KMF No 4)
Entry in Earmarked Funds Register KMF-73
Entry in Journal Book (KMF No 4)
Entry in Ledger (KMF No 5)
Transfer of money from main bank a/c to SC/ST Fund bank a/c
Contra entry for transfer (KMF No 10)
Entry in Bank Book (KMF No 3)
Entry in Ledger (KMF No 5)
Expenditure out of SC-ST Fund. Contractor's bill (KMF -38) detailed bill of other exp (KMF No 59)
Entry in Earmarked Funds Register KMF No 73
Follow the procedure in flow chart 5 for bill passing and payment
Yes
Capital expenditure?
No
Debit exp to Fixed asset. Transfer from SC/ST Fund to Ear marked Fund utilised A/c
Entry in Asset Register
Debit expenditure to SC/ST Fund a/c.


15. SINKING FUND
Creation of sinking fund
Investment out of sinking fund
Interest received or accrued
Asset Replacement
Loan repayment
Payment voucher (KMF No 9)/Journal Voucher KMF No 11
Receipt voucher KMF-8/ Journal voucher (KMF No 11)
Entry in cash book (KMF No 1) /Bank Book (KMF No 3)
Entry in Bank Book (KMF no 3 or Journal book (KMF No 4)
Transfer of specified amount through Journal voucher KMF No 11
Entry in Journal Book (KMF No 4)
Entry in Register of sinking fund for asset replacement/ loan repayment (KMF No 47 / 72)
Posting in ledger KMF No 5
Entry in Register of sinking fund for asset replacement/ loan repayment (KMF No 47 / 72)
Posting in ledger (KMF No 5)
Maturity of investment and receipt of proceeds
Receipt voucher KMF No 8
Loan Repayment
Asset replacement
Payment voucher (KMF No 9)
Transfer from Sinking Fund to Earmark fund Utilised A/c





P.R. 1100

SC-100

ಕರ್ನಾಟಕ ರಾಜ್ಯಪಾಲರ ಆಜ್ಞಾನುಸಾರ ಮತ್ತು ಅವರ ಹೆಸರಿನಲ್ಲಿ,

ಎನ್. ಲಕ್ಷ್ಮಣ

ಸರ್ಕಾರದ ಅಧೀನ ಕಾರ್ಯದರ್ಶಿ,

ಆರ್ಥಿಕ ಇಲಾಖೆ (ಆಡಳಿತ & ಮುಂಗಡ)

ಲೋಕೋಪಯೋಗಿ, ಬಂದರು ಹಾಗೂ ಒಳನಾಡು ಜಲಸಾರಿಗೆ ಸಚಿವಾಲಯ

(ಕರ್ನಾಟಕ ರಸ್ತೆ ಅಭಿವೃದ್ಧಿ ನಿಗಮ ನಿಯಮಿತ)

ಹೆಚ್ಚುವರಿ ಅಧಿಸೂಚನೆ

ಸಂಖ್ಯೆ: ಲೋಇ 180 ಇಎಪಿ 2014, ಬೆಂಗಳೂರು ದಿನಾಂಕ: 28-03-2016

ಯಲಹಂಕ-ಕುಡಮಲಕುಂಟೆ (ಆಂದ್ರ ಪ್ರದೇಶದ ಗಡಿಯವರೆಗೆ) ರಾಜ್ಯ ಹೆದ್ದಾರಿ-09 ರ ಬೆಂಗಳೂರು ಜಿಲ್ಲೆ ಉತ್ತರ (ಅಪರ) ತಾಲ್ಲೂಕು ಯಲಹಂಕ ದಿಂದ ದೊಡ್ಡಬಳ್ಳಾಪುರ ದವರೆಗಿನ ಭಾಗದಲ್ಲಿ ಕಿ.ಮೀ 13.800 ರಿಂದ 51.000 ರವರೆಗೆ 2 ಪಥದ ರಸ್ತೆಯನ್ನಾಗಿ ಅಭಿವೃದ್ಧಿಪಡಿಸುವ ಹಾಗೂ ಅಗಲೀಕರಣ ಉದ್ದೇಶಕ್ಕಾಗಿ ವ್ಯವಸ್ಥಾಪಕ ನಿರ್ದೇಶಕರು, ಕರ್ನಾಟಕ ರಸ್ತೆ ಅಭಿವೃದ್ಧಿ ನಿಗಮ ನಿಯಮಿತ, ಬೆಂಗಳೂರು ರವರು ಸರ್ಕಾರಕ್ಕೆ ಸಲ್ಲಿಸಿರುವ ಪ್ರಸ್ತಾವನೆಯನ್ನು ಪರಿಶೀಲಿಸಿ ಸದರಿ ಜಮೀನುಗಳು ರಾಜ್ಯ ಹೆದ್ದಾರಿ ಸಂಖ್ಯೆ-09 ನ್ನು ಅಭಿವೃದ್ಧಿಪಡಿಸಲು ಅವಶ್ಯವಾಗಿದೆ ಎಂದು ಸರ್ಕಾರವು ಮನಗಂಡಿದೆ. ಆದುದರಿಂದ ಈ ಕೆಳಕಂಡ ಷೆಡ್ಯೂಲ್‌ನಲ್ಲಿ ವಿವರಿಸಿರುವ ಜಮೀನುಗಳು ರಾಜ್ಯ ಹೆದ್ದಾರಿ ಸಂಖ್ಯೆ- 09 ರ ರಸ್ತೆ ಅಭಿವೃದ್ಧಿಗೆ ಅವಶ್ಯಕವಾಗಿದೆ ಎಂದು ಈ ಮೂಲಕ ಘೋಷಿಸಲಾಗಿದೆ. ಕರ್ನಾಟಕ ರಾಜ್ಯ ಹೆದ್ದಾರಿ ಕಾಯ್ದೆ 1964ರ ಅಡಿಯಲ್ಲಿ ಈ ಕೆಳಕಂಡ ಜಮೀನುಗಳಲ್ಲಿ ಕೆಲಸ ನಿರ್ವಹಿಸುವ ಅಧಿಕಾರಿ, ಸಿಬ್ಬಂದಿ ಅಥವಾ ಮುಖ್ಯ ಅಭಿಯಂತರು (ರಾಜ್ಯ ಹೆದ್ದಾರಿ ಪ್ರಾಧಿಕಾರ) ಪರವಾಗಿ ಪ್ರತಿನಿಧಿಸುವವರನ್ನು ತಡೆಯುವುದಾಗಲಿ ಅಥವಾ ಅಡ್ಡಿಪಡಿಸುವುದಾಗಲಿ ಮಾಡಕೂಡದೆಂದು ಈ ಜಮೀನುಗಳಲ್ಲಿ ಆಸಕ್ತಿ ಹೊಂದಿರುವ ಎಲ್ಲಾ ವ್ಯಕ್ತಿಗಳಿಗೆ ಈ ಮೂಲಕ ಸೂಚಿಸಲಾಗಿದೆ.

ಈ ಅಧಿಸೂಚನೆ ಪ್ರಕಟಣೆಯಾದ ನಂತರ ಮುಖ್ಯ ಅಭಿಯಂತರು (ರಾಜ್ಯ ಹೆದ್ದಾರಿ ಪ್ರಾಧಿಕಾರ), ಕೆಆರ್‌ಡಿಸಿಎಲ್, ಬೆಂಗಳೂರು ಮತ್ತು ವಿಶೇಷ ಭೂಸ್ವಾಧೀನಾಧಿಕಾರಿ, ಕೆಆರ್‌ಡಿಸಿಎಲ್, ಬೆಂಗಳೂರು ರವರ ಅನುಮತಿಯಿಲ್ಲದೆ ಸದರಿ ಜಮೀನುಗಳನ್ನು ವಿಲೆ ಮಾಡುವ ಒಪ್ಪಂದದ ಕ್ರಯ, ಕರಾರು, ಭೋಗ್ಯ, ಲೀಜ್, ಅದಲು-ಬದಲು ವಗೈರೆ ಮಾಡುವಂತಿಲ್ಲ. ಸದರಿ ಜಮೀನುಗಳಲ್ಲಿ ಈ ಅಧಿಸೂಚನೆ ಪ್ರಕಟಣೆಯ ನಂತರ ಕಟ್ಟಡಗಳ ನಿರ್ಮಾಣ ಮತ್ತಿತರ ಅಭಿವೃದ್ಧಿ ಕೆಲಸಗಳನ್ನು ಮಾಡುವಂತಿಲ್ಲ. ಒಂದು ವೇಳೆ ಮಾಡಿದ್ದರೂ ಪರಿಹಾರ ಹಣ ನಿಗದಿ ಮಾಡುವಾಗ ಅಂತಹ ವ್ಯವಹಾರದ ಅಂಶಗಳನ್ನು ಗಣನೆಗೆ ತೆಗೆದುಕೊಳ್ಳಲಾಗುವುದಿಲ್ಲ.

ಸದರಿ ಜಮೀನುಗಳ ವಿವರಗಳನ್ನು ಪರಿಶೀಲನೆಗೆ ಮುಖ್ಯ ಅಭಿಯಂತರು(ರಾಜ್ಯ ಹೆದ್ದಾರಿ ಪ್ರಾಧಿಕಾರ) ಮತ್ತು ವಿಶೇಷ ಭೂಸ್ವಾಧಿನಾಧಿಕಾರಿಗಳು, ಕೆಆರ್‌ಡಿಸಿಎಲ್, ಬೆಂಗಳೂರು ಅಲ್ಲದೆ ವಿಶೇಷ ಜಿಲ್ಲಾಧಿಕಾರಿಗಳು (ಭೂಸ್ವಾಧೀನ) ಕರ್ನಾಟಕ ರಾಜ್ಯ ಹೆದ್ದಾರಿ ಅಭಿವೃದ್ಧಿ ಯೋಜನೆ, ಕೆ.ಆರ್ ವೃತ್ತ ಬೆಂಗಳೂರು ಮತ್ತು ಕಾರ್ಯಪಾಲಕ ಅಭಿಯಂತರು, ಯೋಜನಾ ಕಛೇರಿ, ಕೆಆರ್‌ಡಿಸಿಎಲ್, ಬೆಂಗಳೂರು ಹಾಗೂ ಸಂಬಂಧಪಟ್ಟ ತಹಶೀಲ್ದಾರ್‌ರವರ ಕಛೇರಿಗಳಲ್ಲಿ ಇಡಲಾಗಿದೆ.

-: ಷೆಡ್ಯೂಲ್ :-

ಗ್ರಾಮ: ಅವಲಹಳ್ಳಿ				ಹೋಬಳಿ: ಯಲಹಂಕ-1						ತಾಲ್ಲೂಕು: ಬೆಂಗಳೂರು ಉತ್ತರ(ಅಪರ)					ಜಿಲ್ಲೆ: ಬೆಂಗಳೂರು ನಗರ		
ಕ್ರ. ಸಂ.	ಖಾತೆದಾರರ ಹೆಸರು	ಸರ್ವೆ ನಂ.	ಹಿಸ್ಸಾ ನಂ.	ಜಮೀನಿನ ತರಹೆ	ಜಮೀನಿನ ವಿವರ			ಆಕಾರ	ಭೂಸ್ವಾಧೀನಕ್ಕೆ ಒಳಪಡುವ ವಿಸ್ತೀರ್ಣ			ಆಕಾರ	ಚಕ್ಕುಬಂದಿ				ಷರಾ
					ಒಟ್ಟು ವಿಸ್ತೀರ್ಣ	ಖರಾಬು	ಉಳಿಕೆ		ಐನು	ಖರಾಬು	ಉಳಿಕೆ		ಪೂರ್ವ	ಪಶ್ಚಿಮ	ಉತ್ತರ	ದಕ್ಷಿಣ	
					ಎ-ಗು	ಎ-ಗು	ಎ-ಗು		ಎ-ಗು	ಎ-ಗು	ಎ-ಗು						
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
1	ಉಷಾ ಬಿನ್ ಎ. ನಂಜುಂಡಪ್ಪ	49	1	ಖುಷ್ಕಿ	0.33	0.0.0	0.33	0.96	0.02.00	0.0.0	0.02.00	0.06	ಉಳಿಕೆ	ರಸ್ತೆ	16	49/3	
	ಎಂ. ವೇಣುಗೋಪಾಲರೆಡ್ಡಿ ಬಿನ್ ಪಾಪಿರೆಡ್ಡಿ																
2	ಅಂಜನೇಗೌಡ ಬಿನ್ ಅಶ್ವಥಯ್ಯ ಉರುಫ್ ಅಶ್ವಥಪ್ಪ	49	3	ಖುಷ್ಕಿ	0.33	0.0.0	0.33	0.96	0.01.08	0.0.0	0.01.08	0.07	ಉಳಿಕೆ	ರಸ್ತೆ	49/1	49/2ಬಿ1	
3	ಟಿ. ನಂಜುಂಡೇಗೌಡ ಬಿನ್ ಲೇಟ್ ತಿಮ್ಮೇಗೌಡ	16	4	ಖುಷ್ಕಿ	1.25	0.0.0	1.25	1.39	0.01.00	0.0.0	0.01.00	0.03	ಉಳಿಕೆ	ರಸ್ತೆ	15	16/5.	

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
	ಟಿ. ಚಲುವರಾಜು ಬಿನ್ ಲೇಟ್ ತಿಮ್ಮೇಗೌಡ		1														
	ಟಿ. ಹರೀನಾಥಗೌಡ ಬಿನ್ ಲೇಟ್ ತಿಮ್ಮೇಗೌಡ																
	ಟಿ. ನಂಜೇಗೌಡ ಬಿನ್ ಲೇಟ್ ತಿಮ್ಮೇಗೌಡ																
4	ನಟರಾಜ್ ಬಿನ್ ಎ ಎನ್ ಕೃಷ್ಣಮೂರ್ತಿ	16	5	ಖುಷ್ಕಿ	1.04	0.0.0	1.04	1.28	0.02.00	0.0.0	0.02.00	0.06	ಉಳಿಕೆ	ರಸ್ತೆ	16/4.	49/1	
	ಗೋಪಾಲಗೌಡ ಬಿನ್ ಎ ಎನ್ ಕೃಷ್ಣಮೂರ್ತಿ																
	ಒಟ್ಟು								**0.06.08**	**0.0.0**	**0.06.08**						
	ಗ್ರಾಮ: ಸಿಂಗನಾಯಕನಹಳ್ಳಿ			**ಹೋಬಳಿ: ಯಲಹಂಕ–1**						**ತಾಲ್ಲೂಕು: ಬೆಂಗಳೂರು ಉತ್ತರ(ಅಪರ)**					**ಜಿಲ್ಲೆ: ಬೆಂಗಳೂರು ನಗರ**		
1	ಪಿ.ಎಂ.ರಾಜು ಬಿನ್ ಪುಟ್ಟ ಅರಸಯ್ಯ	5	3	ಖುಷ್ಕಿ	0.06	0.0.0	0.06	0.17	0.00.08	0.0.0	0.00.08	0.02	ಉಳಿಕೆ	5/1ಎ	5/1ಎ	5/5.	
	ಎಂ. ಕಮಲ ಕೋಂ ಪಿ.ಎಂ. ರಾಜು																
	ಆರ್.ಕೆ. ಶ್ರೇಯಸ್ ಬಿನ್ ಪಿ.ಎಂ.ರಾಜು																
2	ಎಂ.ಎ. ಶ್ರೀನಿವಾಸರಾಜು ಬಿನ್ ಲೇಟ್ ಎಂ.ಎ. ನರಸರಾಜು	5	4	ಖುಷ್ಕಿ	0.02	0.0.0	0.02	0.07	0.00.04	0.0.0	0.00.04	0.01	ಉಳಿಕೆ	5/1ಎ	5/5.	5/1ಬಿ	
3	ಭಾರತಿ ಕೋಂ ಸದಾಶಿವ ರೆಡ್ಡಿ	5	5	ಖುಷ್ಕಿ	0.04	0.0.0	0.04	0.12	0.00.04	0.0.0	0.00.04	0.01	ಉಳಿಕೆ	5/1ಎ	5/3.	5/4.	
	ಶ್ರೀಮತಿ.ಜಯಲಕ್ಷ್ಮಿ ಬಿನ್ ಲೇ. ಎನ್.ನಾರಾಯಣಪ್ಪ	1	2	ಖುಷ್ಕಿ	1.25	0.0.0	1.25	1.95	0.00.08	0.0.0	0.00.08	0.02	ರಸ್ತೆ	ಉಳಿಕೆ	1/ಬಿ	ಸನ.ನಂ3	
	ಚೇತನ್ ಆರ್.ರೆಡ್ಡಿ ಬಿನ್ ಲೇಟ್ ರಾಮಕೃಷ್ಣರೆಡ್ಡಿ																
	ಶ್ರೀಮತಿ ಆಶ್ವಿನಿ ಬಿನ್ ಲೇಟ್ ರಾಮಕೃಷ್ಣರೆಡ್ಡಿ																
4	ಮುನಿಯಲ್ಲಪ್ಪ	1	3	ಖುಷ್ಕಿ	1.34	0.0.0	1.34	2.15	0.03.04	0.0.0	0.03.04	0.11	ರಸ್ತೆ	ಉಳಿಕೆ	1/2.	ಗ್ರಾಮಠಾಣಾ	

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
5	ಎಂ. ಅಶ್ವಥಯ್ಯ ಬಿನ್ ಲೇಟ್ ಮುನಿಯಪ್ಪ	62	*	ಖುಷ್ಕಿ	5.37	0.0.0	5.37	6.88	0.08.00	0.0.0	0.08.00	0.24	ಉಳಿಕೆ	ರಸ್ತೆ	61	ಹಳ್ಳ	
	ಎಂ. ಗೋಪಾಲರೆಡ್ಡಿ ಬಿನ್ ಆರ್.ಎಂ. ರೆಡ್ಡಿ																
	ಎಂ.ಸಿ. ಶಿವಮೂರ್ತಿ ಬಿನ್ ಎ. ಚನ್ನಪ್ಪ																
	ಜೆ. ಗೋಪಾಲ ಕೃಷ್ಣಮ್‌ರಾಜು ಬಿನ್ ರಾಮರಾಜು																
	ಗಿ. ವಿಜಯಕೃಷ್ಣರಾಜು ಬಿನ್ ಜಿ.ವಿ.ರಾಮರಾಜು																
6	ಖರಾಬು	123	*	ಖುಷ್ಕಿ	0.14	0.0.0	0.14	0.0	0.01.04	0.01.04	0.00.00		ಉಳಿಕೆ	ರಸ್ತೆ	ರಸ್ತೆ	ರಸ್ತೆ	
7	ಆಸ್ವಥಯ್ಯ	7	1	ಖುಷ್ಕಿ	0.06	0.0.0	0.06	0.18	0.00.08	0.0.0	0.00.08	0.03	ರಸ್ತೆ	ಉಳಿಕೆ	ಗ್ರಾಮಠಾಣಾ	7/2	
8	ಪಟಾಲಪ್ಪ ಬಿನ್ ಲೇಟ್ ದೊಡ್ಡಯ್ಯ	7	2	ಖುಷ್ಕಿ	0.04	0.0.0	0.04	0.12	0.00.04	0.0.0	0.00.04	0.02	ರಸ್ತೆ	ಉಳಿಕೆ	7/1	7/3ಏ	
9	ಎನ್.ಟಿ.ಎಂ. ಸ್ಕೂಲ್ ಸಿಂಗನಾಯಕನಹಳ್ಳಿ	7	3ಎ	ಖುಷ್ಕಿ	0.06	0.0.0	0.06	0.18	0.00.04	0.0.0	0.00.04	0.02	ರಸ್ತೆ	ಉಳಿಕೆ	7/1,7/2	7/3ಬಿ	
10	ಎನ್.ಟಿ.ಎಂ. ಸ್ಕೂಲ್ ಸಿಂಗನಾಯಕನಹಳ್ಳಿ	7	3ಬಿ	ಖುಷ್ಕಿ	0.07	0.0.0	0.07	0.21	0.00.04	0.0.0	0.00.04	0.02	ರಸ್ತೆ	ಉಳಿಕೆ	7/3ಎ	7/4ಬಿ,7/4ಎ	
11	ಎನ್.ಟಿ.ಎಂ. ಸ್ಕೂಲ್ ಸಿಂಗನಾಯಕನಹಳ್ಳಿ	7	4ಬಿ	ಖುಷ್ಕಿ	0.03	0.0.0	0.03	0.10	0.00.08	0.0.0	0.00.08	0.03	ರಸ್ತೆ	ಉಳಿಕೆ	ಸನಂ3ಬಿ	ಸನಂ4ಸಿ1	
12	ವೆಂಕಟಪ್ಪ	7	4ಸಿ1	ಖುಷ್ಕಿ	0.02	0.0.0	0.02	0.06	0.00.04	0.0.0	0.00.04	0.02	ರಸ್ತೆ	ಉಳಿಕೆ	7/4ಎ,7/4ಬಿ	7/5.	
13	ವಿ.ಪಿ ಚೇರ್‌ಮೆನ್	7	5	ಖುಷ್ಕಿ	0.07	0.01	0.06	0.18	0.01.00	0.0.0	0.01.00	0.03	ರಸ್ತೆ	ಉಳಿಕೆ	7/4ಸಿ1	7/7.	
15	ವಿ.ವೆಂಕಟಶಿವಾರೆಡ್ಡಿ ಬಿನ್ ವೆಂಕಟರೆಡ್ಡಿ	6	3	ಖುಷ್ಕಿ	0.06	0.0.0	0.06	0.16	0.02.00	0.0.0	0.02.00	0.07	ಉಳಿಕೆ	ರಸ್ತೆ	6/1	6/2ಏ	
	ಒಟ್ಟು								**0.19.00**	**0.01.04**	**0.17.12**						
	ಗ್ರಾಮ: ಹೊನ್ನೇನಹಳ್ಳಿ		**ಹೋಬಳಿ: ಯಲಹಂಕ–1**							**ತಾಲ್ಲೂಕು: ಬೆಂಗಳೂರು ಉತ್ತರ(ಅಪರ)**					**ಜಿಲ್ಲೆ: ಬೆಂಗಳೂರು ನಗರ**		
1	ಜೆ.ವಿ.ಭಾಸ್ಕರ್ ರಾವ್ ಬಿನ್ ಜೆ.ವೆಂಕಟೇಶ್ವರಲು	30	1	ಖುಷ್ಕಿ	0.16	0.02	0.14	0.56	0.02.00	0.0.0	0.02.00	0.08	ಉಳಿಕೆ	ರಸ್ತೆ	30/2	30/5.	

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
2	ಯು.ಪಿ.ನಾರಾಯಣ ಬಿನ್ ಲೇಟ್ ಸುಬ್ಬಣ್ಣ	30	2	ಖುಷ್ಕಿ	0.18	0.0.0	0.18	0.71	0.02.04	0.0.0	0.02.04	0.09	ಉಳಿಕೆ	ರಸ್ತೆ	30/1.	19,22	
3	ಜೆ.ವಿ.ಭಾಸ್ಕರ್ ರಾವ್ ಬಿನ್ ಜೆ.ವೆಂಕಟೇಶ್ವರಲು	30	5	ಖುಷ್ಕಿ	0.13	0.0.0	0.13	0.51	0.01.08	0.0.0	0.01.08	0.07	ಉಳಿಕೆ	ರಸ್ತೆ	30/1.	30/6.	
4	ಜೆ.ವಿ.ಭಾಸ್ಕರ್ ರಾವ್ ಬಿನ್ ಜೆ.ವೆಂಕಟೇಶ್ವರಲು	30	6	ಖುಷ್ಕಿ	0.13	0.0.0	0.13	0.51	0.01.08	0.0.0	0.01.08	0.07	ಉಳಿಕೆ	ರಸ್ತೆ	30/5.	30/3.	
5	ಶಾರದಮ್ಮ ಕೋಂ ಎನ್ ಕೃಷ್ಣಾರೆಡ್ಡಿ	19	2	ಖುಷ್ಕಿ	0.08	0.0.0	0.08	0.32	0.06.08	0.0.0	0.06.08	0.27	ಉಳಿಕೆ	ರಸ್ತೆ	19/21	30	
6	ಎಂ. ಜೀವಾನಂದ ಬಿನ್ ಮುನಿಸ್ವಾಮಪ್ಪ	18	4	ಖುಷ್ಕಿ	0.10	0.0.0	0.10	0.43	0.00.04	0.0.0	0.00.04	0.02	ಉಳಿಕೆ	ರಸ್ತೆ	18/1.	18/2.	
	ಒಟ್ಟು								**0.14.00**	**0.0.0**	**0.14.00**						
	ಗ್ರಾಮ: ರಾಜನುಕುಂಟೆ			**ಹೋಬಳಿ: ಹೆಸರುಘಟ್ಟ-2**							**ತಾಲ್ಲೂಕು: ಬೆಂಗಳೂರು ಉತ್ತರ(ಅಪರ)**				**ಜಿಲ್ಲೆ: ಬೆಂಗಳೂರು ನಗರ**		
1	ಜಿ.ಮಲ್ಲಯ್ಯ	14	3	ಖುಷ್ಕಿ	1.11	0.0.0	1.11	1.88	0.00.08	0.0.0	0.00.08	0.03	ಉಳಿಕೆ	ರಸ್ತೆ ,15	14/2.	13	
	ಮಂಜುಳ ಬಿನ್ ಆಶ್ವತ್ಥನಾರಾಯಣರೆಡ್ಡಿ																
	ಕೆ.ಆರ್.ಗಾಯತ್ರಿ ಕೋಂ ಎನ್.ರಾಜಶೇಖರ್																
	ಸೋಮಶೇಖರರೆಡ್ಡಿ ಬಿನ್ ಮುನಿರಾಮರೆಡ್ಡಿ																
	ನಾಗರತ್ನಮ್ಮ ಬಿನ್ ಜಿ.ಎನ್. ದೇವರಾಜ																
	ಗಂಗಾಧರ್ ಬಿನ್ ಲೇಟ್ ದೊಡ್ಡಕೆಂಪಣ್ಣ																
2	ತಳವಾರ ನೌಕರಿ	15	*	ಖುಷ್ಕಿ	0.07	0.0.0	0.07	0.27	0.02.12	0.0.0	0.02.12	0.12	ಉಳಿಕೆ	ರಸ್ತೆ	14/2.	14/3.	
3	ಚನ್ನಬಸಮ್ಮ ಕೋಂ ಲೇಟ್ ಮರಿಗಂಗಯ್ಯ	5	2	ಖುಷ್ಕಿ	1.18	0.12	1.06	1.45	0.02.00	0.0.0	0.02.00	0.06	ಉಳಿಕೆ	ರಸ್ತೆ	ಅದ್ದಿಗಾನಹಳ್ಳಿ ಗಡಿ	14/1.	
	ಕೃಷ್ಣಪ್ಪ ಬಿನ್ ಮಲ್ಲಯ್ಯ																

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
	ಆರ್.ಸಿ.ನಾಗಯ್ಯ																
	ಮಾದಿನ್‌ಷಾಷ ಬಿನ್ ಮಸ್ತಾನ್‌ಸಾಬ್																
	ಪಾರ್ವತಮ್ಮ ಕೋಂ ರಾಘವಾಚಾರ್																
	ರಾಘವಚಾರ್ ಬಿನ್ ರಾಮಾಚಾರ್																
	ಚನ್ನಬಸಮ್ಮ ಕೋಂ ಲೇಟ್ ಮರಿಗಂಗಮ್ಮ ಸಿದ್ಧ																
	ಆರ್.ಎಂ. ತಿಮ್ಮಯ್ಯ ಬಿನ್ ಲೇಟ್ ಮುನಿಶಾಮಪ್ಪ																
	ಮುನಿಶಾಮಪ್ಪ ಬಿನ್ ಲೇ ಮಲ್ಲಯ್ಯ																
	ಕೃಷ್ಣ ಬಿನ್ ಮುನಿಶಾಮಪ್ಪ																
	ಒಟ್ಟು								**0.05.04**	**0.0.0**	**0.05.04**						
	ಗ್ರಾಮ: ಅದ್ದಿಗಾನಹಳ್ಳಿ			**ಹೋಬಳಿ: ಹೆಸರುಘಟ್ಟ–2**						**ತಾಲ್ಲೂಕು: ಬೆಂಗಳೂರು ಉತ್ತರ(ಅಪರ)**					**ಜಿಲ್ಲೆ: ಬೆಂಗಳೂರು ನಗರ**		
	ಚಿನ್ನನಂಜಪ್ಪ	49	*	ಖುಷ್ಕಿ	3.17	0.34.00	2.23	5.33	0.02.04	0.0.0	0.02.04	0.10	ಉಳಿಕೆ	ರಸ್ತೆ	50	ರಾಜಾನುಕುಂಟೆ ಗಡಿ	
	ಆರ್.ಸಿ.ಬಸವರಾಜಯ್ಯ																
	ಟಿ.ನಂಜುಂಡಪ್ಪ																
	ಪಾರ್ವತಮ್ಮ ಬಿನ್ ಕೆ.ಸಿ.ರಾಜಶೇಖರಯ್ಯ																
	ಎನ್.ಗೌರಮ್ಮ ಕೋಂ ಆರ್.ಶಿವಕುಮಾರ್																
	ರುದ್ರಮ್ಮ																
	ಡಿ.ಶಿವಣ್ಣ																
	ನರಸಪ್ಪ ಬಿನ್ ಮುನಿಶಾಮಪ್ಪ																
	ಶಾಂತಮ್ಮ																
	ಅಂಜನಪ್ಪ ಕೋಂ ಲೇಟ್ ಎ.ನಾರಾಯಣಪ್ಪ																
	ನಂಜುಂಡಪ್ಪ																

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
	ಗಿರಿಜ ಪ್ರಕಾಶ																
	ಮಂಜುನಾಥ																
	ಬಸಮ್ಮ																
	ಬಸವರಾಜು																
	ಪುಷ್ಪಲತಾ																
	ಮೈ.ಗಾ. ಬಸಮ್ಮ																
	ಶಿವರಾಜು ಬಿನ್ ನಂಜುಂಡಪ್ಪ																
	ಬೈರೇಗೌಡ ಬಿನ್ ನಂಜುಂಡಪ್ಪ																
	ನಂಜಮ್ಮ ಕೋಂ ಕೆ.ಶಿವಮೂರ್ತಿ																
	ಸಿ.ಉಮಾಪತಿ ಬಿನ್ ಜೆ.ಚಂದ್ರಶೇಖರಯ್ಯ																
	ಸಂತೇ ತೋಪು	**50**	*						0.01.04	0.01.04	0.0.0		ಉಳಿಕೆ	ರಸ್ತೆ	51	49	
	ಕೆ.ಎಂ.ಎಫ್	52	*	ಖುಷ್ಕಿ	4.20	0.0.0	4.20	7.11	0.03.12	0.0.0	0.03.12	0.15	ಉಳಿಕೆ	ರಸ್ತೆ	53	51	
	ಕೆ.ಎಂ.ಎಫ್	53	1	ಖುಷ್ಕಿ	1.03	0.0.0	1.03	1.87	0.04.12	0.0.0	0.04.12	0.15	ಉಳಿಕೆ	ರಸ್ತೆ	54	52	
	ಕೆ.ಎಂ.ಎಫ್	54	*	ಖುಷ್ಕಿ	20.16	0.0.0	20.16	0	0.05.04	0.0.0	0.05.04		ಉಳಿಕೆ	ರಸ್ತೆ	ಶ್ರೀರಾಮನಹಳ್ಳಿ ಗಡಿ	ರಸ್ತೆ	
	ಒಟ್ಟು								**0.17.04**	**0.01.04**	**0.16.00**						
	ಗ್ರಾಮ: ಶ್ರೀರಾಮನಹಳ್ಳಿ		**ಹೋಬಳಿ: ಹೆಸರುಘಟ್ಟ–2**							**ತಾಲ್ಲೂಕು: ಬೆಂಗಳೂರು ಉತ್ತರ(ಅಪರ)**					**ಜಿಲ್ಲೆ: ಬೆಂಗಳೂರು ನಗರ**		
	ಸರ್ಕಾರಿ ಗೋಮಾಳ	33	*	ಖುಷ್ಕಿ	15.08	0.0.0	15.08	0	0.17.04	0.17.04	0.0.0		ರಸ್ತೆ	ಉಳಿಕೆ	34,35,40	74,75,78	
	ಸರ್ಕಾರಿ ಫಡ	24	*	ಖುಷ್ಕಿ	5.23	1.24	3.39	6.28	0.02.00	0.02.00	0.0.0	0.06	ಉಳಿಕೆ	ರಸ್ತೆ	ಸುರದೇನುಪುರ ಗಡಿ	ರೈಲ್ವೆ ಮತ್ತು ರಸ್ತೆ	
	ಒಟ್ಟು								**0.19.04**	**0.19.04**	**0.0.0**						
	ಗ್ರಾಮ: ಸುರದೇನುಪುರ		**ಹೋಬಳಿ: ಹೆಸರುಘಟ್ಟ–2**							**ತಾಲ್ಲೂಕು: ಬೆಂಗಳೂರು ಉತ್ತರ(ಅಪರ)**					**ಜಿಲ್ಲೆ: ಬೆಂಗಳೂರು ನಗರ**		
	ಮಹಮದ್ ಇಕ್ಬಾಲ್ ಬಿನ್ ಮಿಯಾನ್ ಸಾಹೇಬ	127	*	ಖುಷ್ಕಿ	5.04	0.05	4.39	8.50	0.06.04	0.0.0	0.06.04	0.22	ಉಳಿಕೆ	ರಸ್ತೆ	128	123	
	ಒಟ್ಟು								**0.06.04**	**0.0.0**	**0.06.04**						

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
	ಗ್ರಾಮ: ಕಡತನಮಲೆ		ಹೋಬಳಿ: ಹೆಸರುಘಟ್ಟ–2						ತಾಲ್ಲೂಕು: ಬೆಂಗಳೂರು ಉತ್ತರ(ಅಪರ)						ಜಿಲ್ಲೆ: ಬೆಂಗಳೂರು ನಗರ		
	ಆರ.ಸಿ. ಕೋಮಲ ಕೋಂ ಆರ್.ಚಂದ್ರಶೇಖರ್	81	1	ಖುಷ್ಕಿ	1.00	0.12	0.28	0.75	0.03.00	0.0.0	0.03.00	0.09	ಉಳಿಕೆ	ರಸ್ತೆ	82	81/2	
	ಆರ್.ಸಿ.ರಾಘವೇಂದ್ರ ಬಿನ್ ಮೈಗಾ ತಾಯಿ ಆರ್.ಸಿ.ಕೋಮಲ																
	ನಂಜಪ್ಪ ಬಿನ್ ಕಟಾಲಯ್ಯ	81	2	ಖುಷ್ಕಿ	0.23	0.06	0.17	0.50	**0.02.00**	**0.0.0**	**0.02.00**	0.09	ಉಳಿಕೆ	ರಸ್ತೆ	81/1	81/6	
	ಪಿಳ್ಳಮುನಿಶಾಮಪ್ಪ ಬಿನ್ ಮುನಿಯಪ್ಪ																
	ಡಿ.ನರಸಿಂಹಮೂರ್ತಿ ಬಿನ್ ಎನ್. ದೇವರಾಜಯ್ಯ																
	ಚನ್ನಪ್ಪ ಬಿನ್ ಪಟಾಲಪ್ಪ	81	3	ಖುಷ್ಕಿ	0.03	0.0.0	0.03	0.09	0.00.04	0.0.0	0.00.04	0.03	ಉಳಿಕೆ	ರಸ್ತೆ	81/2	81/4	
	ಮುತ್ತಪ್ಪ ಬಿನ್ ಮುನಿಯಪ್ಪ				0.03	0.0.0	0.03	0.09									
	ಹೆಚ್. ಅಮಾನುಲಾಖಾನ್ ಬಿನ್ ಕರಿಂಸಾಬ್	81	4	ಖುಷ್ಕಿ	0.15	0.02	0.13	0.38	0.00.12	0.0.0	0.00.12	0.04	ಉಳಿಕೆ	ರಸ್ತೆ	81/3	81/5	
	ಡಿ.ಶಿವಾನಂದ ಬಿನ್ ಲೇಟ್ ಡಿ.ಬರ್ಮಪ್ಪ	81	5	ಖುಷ್ಕಿ	0.12	0.03	0.09	0.26	0.02.04	0.01.04	0.01.00	0.04	ಉಳಿಕೆ	ರಸ್ತೆ	81/4	ಸುರದೇನುಪುರ ಗಡಿ	
	ಅಹಲ್ಯ ಶಿವಾನಂದ ಕೋಂ ಡಿ. ಶಿವಾನಂದ																
	ನಿದಿಜೈನ್ ಕೋಂ ಅಧೀಶ್ವರ ಜೈನ್	81	6	ಖುಷ್ಕಿ	0.12	0.02	0.10	0.29	0.00.12	0.0.0	0.00.12	0.03	ಉಳಿಕೆ	ರಸ್ತೆ	81/5	ಸುರದೇನುಪುರ ಗಡಿ	
	ವಿಶ್ವನಾಥಯ್ಯ ಬಿನ್ ವೀರಯಲ್ಲಯ್ಯ	85	*	ಖುಷ್ಕಿ	0.22	0.02	0.20	1.00	0.00.04	0.0.0	0.00.04	0.01	ಉಳಿಕೆ	ರಸ್ತೆ , 86	86	84	
	ವಿಶ್ವನಾಥಯ್ಯ ಬಿನ್ ವೀರಯಲ್ಲಯ್ಯ	86	*	ಖುಷ್ಕಿ	0.19	0.0.0	0.19	0.75	0.01.12	0.0.0	0.01.12	0.08	ಉಳಿಕೆ	ರಸ್ತೆ	88	85	
	ಡಿ.ವಿ.ಶಿವರುದ್ರಯ್ಯ	88	*	ಖುಷ್ಕಿ	0.28	0.03	0.25	0.75	0.01.08	0.01.08	0.0.0		ಉಳಿಕೆ	ರಸ್ತೆ	ಅಮಾನಿಮಾರಸಂದ್ರ ಗಡಿ	86	
	ಜಿ.ಶ್ರೀನಿವಾಸ ಬಿನ್ ಎಲ್.ವಿ. ಗಂಗಯ್ಯ	193	*	ಖುಷ್ಕಿ	1.05	0.0.0	1.05	1.65	0.01.12	0.0.0	0.01.12	0.07	ಉಳಿಕೆ	ರಸ್ತೆ	58	46	
	ಒಟ್ಟು								**0.14.06**	**0.02.12**	**0.11.08**						

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
	ಗ್ರಾಮ: ಮಾರಸಂದ್ರ ಅಮಾನಿಕೆರೆ			ಹೋಬಳಿ: ಹೆಸರುಘಟ್ಟ–2						ತಾಲ್ಲೂಕು: ಬೆಂಗಳೂರು ಉತ್ತರ(ಅಪರ)					ಜಿಲ್ಲೆ: ಬೆಂಗಳೂರು ನಗರ		
	ಮಾಳಿಗಾಚಾರ್ ಬಿನ್ ಲೇಟ್.ಎಂ.ಎನ್.ರಾಮಾಚಾರ್	39	1	ಖುಷ್ಕಿ	5.33	0.05	5.28	6.81	0.02.04	0.0.0	0.02.04	0.07	ಉಳಿಕೆ	ರಸ್ತೆ	40	38	
	ಹರೀಶ್ ಬಿನ್ ಲೇಟ್.ಎಂ.ಎನ್.ರಾಮಾಚಾರ್																
	ಒಟ್ಟು								**0.02.04**	**0.0.0**	**0.02.04**						

ಘೋಷ್ವಾರೆ

ಕ್ರಮ ಸಂಖ್ಯೆ	ಜಿಲ್ಲೆ	ತಾಲ್ಲೂಕು	ಗ್ರಾಮದ ಹೆಸರು	ಭೂಸ್ವಾಧೀನಕ್ಕೆ ಒಳಪಡುವ ಜಮೀನಿನ ವಿಸ್ತೀರ್ಣ		
				ಐನು ಎ – ಗು	ಖರಾಬು ಎ – ಗು	ಉಳಿಕೆ ಎ – ಗು
1	ಬೆಂಗಳೂರು ನಗರ	ಬೆಂಗಳೂರು ಉತ್ತರ (ಅಪರ)	ಅವಲಹಳ್ಳಿ	0.06.08	0.0.0.	0.06.08
2			ಸಿಂಗನಾಯಕನಹಳ್ಳಿ	0.19.00	0.01.04	0.17.12
3			ಹೊನ್ನೇನಹಳ್ಳಿ	0.14.00	0.0.0	0.14.00
4			ರಾಜನುಕುಂಟೆ	0.05.04	0.0.0	0.05.04
5			ಅದ್ದಿಗಾನಹಳ್ಳಿ	0.17.04	0.01.04	0.16.00
6			ಶ್ರೀರಾಮನಹಳ್ಳಿ	0.19.04	0.19.04	0.0.0
7			ಸುರದೇನುಪುರ	0.06.04	0.0.0	0.06.04
8			ಕಡತನಮಲೆ	0.14.06	0.02.12	0.11.08
9			ಮಾರಸಂದ್ರ ಅಮಾನಿಕೆರೆ	0.02.04	0.0.0	0.02.04
	ಒಟ್ಟು			**2.24.02**	**0.24.08**	**1.39.10**
	ಜುಮ್ಲಾ			**2.24.02**	**0.24.08**	**1.39.10**

ಸಂಖ್ಯೆ: ಲೋಇ/180/ಇಎಪಿ/2014

ಕರ್ನಾಟಕ ರಾಜ್ಯಪಾಲರ ಆಜ್ಞಾನುಸಾರ ಮತ್ತು ಅವರ ಹೆಸರಿನಲ್ಲಿ

ಇಂ. ವಿಜಯ್. ಭೀ. ಚಂದಾಪುರ ,

ವಿಶೇಷಾಧಿಕಾರಿ

ಬಾಹ್ಯ ಅನುದಾನಿತ ಯೋಜನೆಗಳು (ಇಎಪಿ),

ಲೋಕೋಪಯೋಗಿ ಬಂದರು ಹಾಗೂ ಒಳನಾಡು ಜಲಸಾರಿಗೆ ಇಲಾಖೆ

PR-338

SC-200

ಕಾರ್ಖಾನೆಗಳು, ಬಾಯ್ಲರುಗಳು, ಕೈಗಾರಿಕಾ ಸುರಕ್ಷತೆ ಮತ್ತು ಸ್ವಾಸ್ಥ್ಯ ಇಲಾಖೆ
ನಿರ್ದೇಶಕರ ಕಾರ್ಯಾಲಯ, 2ನೇ ಮಹಡಿ, ಕಾರ್ಮಿಕ ಭವನ, ಬನ್ನೇರುಘಟ್ಟ ರಸ್ತೆ, ಬೆಂಗಳೂರು-29

ಅಧಿಸೂಚನೆ

ಸಂಖ್ಯೆ : ಇಎಸ್‌ಟಿ-1/ಆರ್‌ಪಿಪಿ/ಸಿಆರ್-10/2015-16, ದಿ: 21-02-2016

ವಿಷಯ : ಕರ್ನಾಟಕ ಸಾರ್ವಜನಿಕ ಉದ್ಯೋಗ (ಹೈದರಾಬಾದ್-ಕರ್ನಾಟಕ ಪ್ರದೇಶಕ್ಕೆ ನೇಮಕಾತಿಯಲ್ಲಿ ಮೀಸಲಾತಿ) ಆದೇಶ 2013ರ ಅಡಿಯಲ್ಲಿ ಇಲಾಖೆಯ ವಿವಿಧ ವೃಂದಗಳಲ್ಲಿ ಹೈದರಾಬಾದ್-ಕರ್ನಾಟಕ ಪ್ರದೇಶದವರಿಗಾಗಿ ನಿಯತಗೊಳಿಸಿರುವ ಮಿಸಲಾತಿ ಅನ್ವಯ ರಾಜ್ಯಮಟ್ಟದ ಸ್ಥಳೀಯ ವೃಂದ ರಚಿಸಿ ಅಧಿಸೂಚಿಸುವ ಕುರಿತು.

ಕರ್ನಾಟಕ ಸಾರ್ವಜನಿಕ ಉದ್ಯೋಗ (ಹೈದರಾಬಾದ್-ಕರ್ನಾಟಕ ಪ್ರದೇಶಕ್ಕೆ ನೇಮಕಾತಿಯಲ್ಲಿ ಮೀಸಲಾತಿ) ಆದೇಶ 2013ರ ಅಡಿಯಲ್ಲಿ ಇಲಾಖೆಯ ವಿವಿಧ ವೃಂದಗಳಲ್ಲಿ ಹೈದರಾಬಾದ್-ಕರ್ನಾಟಕ ಪ್ರದೇಶದವರಿಗಾಗಿ ಮೀಸಲಿರಿಸಿ ಅಧಿಸೂಚನೆ ಹೊರಡಿಸಲಾಗಿತ್ತು. ತದನಂತರ ಸರ್ಕಾರದ ಆದೇಶ ಸಂಖ್ಯೆ ಕಾಇ 57 ಕಾಬಾಸೇ 2014. ದಿನಾಂಕ: 30-10-2015 ರನ್ವಯ ಈ ಇಲಾಖೆಗೆ ಹೈದರಾಬಾದ್-ಕರ್ನಾಟಕ ಪ್ರದೇಶಕ್ಕೆ ಅಧಿಕಾರಿ ಮತ್ತು ಪೂರಕ ಸಿಬ್ಬಂದಿ ಸಮೇತ ಒಟ್ಟು 12 ಹುದ್ದೆಗಳು ಮಂಜೂರಾಗಿರುತ್ತದೆ ಹಾಗೂ ಒಂದು ಗ್ರೂಪ್ "ಬಿ" ಅಧಿಕಾರಿ ಹುದ್ದೆಯನ್ನು ಗ್ರೂಪ್ "ಎ" ಕಿರಿಯ ಶ್ರೇಣಿ ಹುದ್ದೆಗೆ ಉನ್ನತೀಕರಿಸಲಾಗಿದೆ. ಹಾಗೂ ಸರ್ಕಾರದ ಆದೇಶ ಸಂಖ್ಯೆ: ಕಾಇ 80 ಕಾಬಾಸೇ 2014 ದಿನಾಂಕ: 03-12-2015 ರನ್ವಯ ಇಲಾಖೆಯ ವಿವಿಧ ವೃಂದದ ಹುದ್ದೆಗಳನ್ನು ಇಲಾಖೆಯ ವಿವಿಧ ಮಟ್ಟದ ಕಛೇರಿಗಳಿಗೆ ಮರುವಿನ್ಯಾಸಗೊಳಿಸಿ ಆದೇಶ ಹೊರಡಿಸಿದೆ. ಈ ಹಿನ್ನೆಲೆಯಲ್ಲಿ, ಅಧಿಸೂಚನೆ ಸಂಖ್ಯೆ: ಇಎಸ್‌ಟಿ-1/ಆರ್‌ಪಿಸಿ/ಸಿಆರ್-24/2013-14, ಬೆಂಗಳೂರು ದಿ:17-06-2014ರಲ್ಲಿ ಹೊರಡಿಸಿರುವ ಅಧಿಸೂಚನೆಯನ್ನು ತಕ್ಷಣದಿಂದ ಜಾರಿಗೆ ಬರುವಂತೆ ಹಿಂಪಡೆದು ಪರಿಷ್ಕೃತ ಅಧಿಸೂಚನೆ ಈ ಕೆಳಗಿನಂತೆ ರಾಜ್ಯಮಟ್ಟದ ಸ್ಥಳೀಯ ವೃಂದಗಳನ್ನು ಪುನಃ ರಚಿಸಿ ಅಧಿಸೂಚಿಸಲಾಗಿದೆ.

ರಾಜ್ಯ ಮಟ್ಟದ ಸ್ಥಳೀಯ ವೃಂದಗಳು

ಕರ್ನಾಟಕ ಸಾರ್ವಜನಿಕ ಉದ್ಯೋಗ (ಹೈದರಾಬಾದ್-ಕರ್ನಾಟಕ ಪ್ರದೇಶಕ್ಕೆ ನೇಮಕಾತಿಯಲ್ಲಿ ಮೀಸಲಾತಿ) ಸ್ಥಳೀಯ ವೃಂದಗಳ ರಚನೆ, ಹಂಚಿಕೆ ಮತ್ತು ವ್ಯಕ್ತಿಗಳ ವರ್ಗಾವಣೆ) ನಿಯಮಗಳು 2013ರ ನಿಯಮ 3(2)(ಎ) ರಂತೆ ನಿರ್ದೇಶಕರು, ಕಾರ್ಖಾನೆಗಳು, ಬಾಯ್ಲರುಗಳು, ಕೈಗಾರಿಕಾ ಸುರಕ್ಷತೆ ಮತ್ತು ಸ್ವಾಸ್ಥ್ಯ ಇಲಾಖೆ, ಬೆಂಗಳೂರು (ಇಲಾಖಾ ಮುಖ್ಯಸ್ಥರ ಕಛೇರಿ ಆದೇಶದ ಕಂಡಿಕೆ 13 ರಂತೆ) ಈ ಕಛೇರಿಯನ್ನು ರಾಜ್ಯ ಮಟ್ಟದ ಕಛೇರಿ ಎಂದು ಗುರುತಿಸಲಾಗಿದ್ದು, ಸದರಿ ಕಛೇರಿಗೆ ಮಂಜೂರಾಗಿರುವ ವೃಂದಗಳಲ್ಲಿ ಹೈದರಾಬಾದ್-ಕರ್ನಾಟಕ ಪ್ರದೇಶ ವ್ಯಾಪ್ತಿಯ ಸ್ಥಳೀಯ ವ್ಯಕ್ತಿಗಳಿಗೆ ಲಭ್ಯವಿರುವ ಶೇ.8ರಷ್ಟು ಹುದ್ದೆಗಳನ್ನು ಕೆಳಕಂಡ ಅನುಸೂಚಿಯಲ್ಲಿರುವಂತೆ ಮೀಸಲಿರಿಸಿ ತಕ್ಷಣದಿಂದ ಜಾರಿಗೆ ಬರುವಂತೆ 'ರಾಜ್ಯಮಟ್ಟದ ಸ್ಥಳೀಯ ವೃಂದ' ಗಳನ್ನಾಗಿ ರಚಿಸಿ ಸಂಬಂಧಿಸಿದವರ ಮಾಹಿತಿಗಾಗಿ ಅಧಿಸೂಚಿಸಲಾಗಿದೆ.

ಅನುಸೂಚಿ

ಕ್ರಮ. ಸಂ.	ಹುದ್ದೆಯ ಪದನಾಮ ಮತ್ತು ವೇತನ ಶ್ರೇಣಿ (ರೂ.ಗಳಲ್ಲಿ)	ಮಂಜೂರಾದ ವೃಂದ ಬಲ (ವೃ ಮತ್ತು ನೇ. ನಿಯಮಗಳ ನಂತರದ ಪರಿಷ್ಕರಣೆ ಸಹಿತ)	ಮುಂಬಡ್ತಿ	ನೇರ ನೇಮಕಾತಿ	ರಾಜ್ಯ ಮಟ್ಟದ ಸ್ಥಳೀಯ ವೃಂದದಲ್ಲಿ ಹೈ-ಕ ಪ್ರದೇಶದವರಿಗಾಗಿ ಗುರುತಿಸಲಾಗಿರುವ ಶೇ.8 ರಷ್ಟು ಹುದ್ದೆಗಳು			ಷರಾ
					ಮುಂಬಡ್ತಿ	ನೇ.ನೇ.	ಒಟ್ಟು	
1	2	3	4	5	6	7	8	9
ಗ್ರೂಪ್ - ಎ (ಹಿರಿಯ ವೇತನ ಶ್ರೇಣಿ)								
1	ನಿರ್ದೇಶಕರು (48,900-63,600)	01	100%	ಇಲ್ಲ	-	ಇಲ್ಲ	ಇಲ್ಲ	ಗ್ರೂಪ್ ಎ ಹಿರಿಯ ವೇತನ ಶ್ರೇಣಿಯಾಗಿರುವುದರಿಂದ ಮೀಸಲಾತಿ ಅನ್ವಯಿಸುವುದಿಲ್ಲ.
2	ಬಾಯ್ಲರುಗಳ ಜಂಟಿ ನಿರ್ದೇಶಕರು (40,050-56,550)	01	100%	-	-	-	-	
3	ಕಾರ್ಖಾನೆಗಳ ಜಂಟಿ ನಿರ್ದೇಶಕರು (40,050-56,550)	02	100%	-	-	-	-	
4	ಕಾರ್ಖಾನೆಗಳ ಜಂಟಿ ನಿರ್ದೇಶಕರು (ವೈ) (40,050-56,550)	01	100%	-	-	-	-	

1	2	3	4	5	6	7	8	9
5	ಔದ್ಯೋಗಿಕ ಆರೋಗ್ಯ ತಜ್ಞರು (30,400–51,300)	01	–	–	–	–	–	ನಿಯೋಜನೆ ಹುದ್ದೆ ಆಗಿರುವುದರಿಂದ ಮೀಸಲಾತಿ ಅನ್ವಯಿಸುವುದಿಲ್ಲ.
ಗ್ರೂಪ್ – ಎ (ಕಿರಿಯ ವೇತನ ಶ್ರೇಣಿ)								
6	ಆಡಳಿತಾಧಿಕಾರಿ (28,100–50,100)	01	100%	–	–	–	–	ಏಕ ವೃಂದವಾಗಿರುವುದರಿಂದ ಮೀಸಲಾತಿ ಅನ್ವಯಿಸುವುದಿಲ್ಲ.
ಗ್ರೂಪ್–ಬಿ								
7	ಪತ್ರಾಂಕಿತ ವ್ಯವಸ್ಥಾಪಕರು (21,600–40,050)	04	100%	–	01	–	01	
8	ಲೆಕ್ಕಾಧೀಕ್ಷಕರು (21,600–40,050)	01	–	–	–	–	–	ನಿಯೋಜನೆ ಹುದ್ದೆಯಾಗಿರುವುದರಿಂದ ಮೀಸಲಾತಿ ಅನ್ವಯಿಸುವುದಿಲ್ಲ.
ಗ್ರೂಪ್–ಸಿ								
9	ಅಧೀಕ್ಷಕರು (20,000–36,300)	05	100%	–	01	–	01	
10	ಕಾನೂನು ಸಹಾಯಕರು (20,000–36,300)	01	100%	–	–	–	–	ಏಕ ವೃಂದವಾಗಿರುವುದರಿಂದ ಮೀಸಲಾತಿ ಅನ್ವಯಿಸುವುದಿಲ್ಲ.
11	ಪ್ರಥಮ ದರ್ಜೆ ಸಹಾಯಕರು (14,550–26,700)	16	50%	50%	01	01	02	
12	ಶೀಘ್ರಲಿಪಿಗಾರರು (14,550–26,700)	03	60%	40%	–	01	01	

1	2	3	4	5	6	7	8	9
13	ಹಿರಿಯ ಬೆರಳಚ್ಚುಗಾರರು (14,550–26,700)	02	100%	–	–	–	–	ಫೀಡರ್ ಕೇಡರ್ ಆದ ಬೆರಳಚ್ಚುಗಾರರ ಹುದ್ದೆಗಳನ್ನು ದ್ವಿದ.ಸ ಆಗಿ ಪರಿವರ್ತಿಸಿರುವ ಹಿನ್ನೆಲೆಯಲ್ಲಿ ಮೀಸಲಾತಿಗೆ ಪರಿಗಣಿಸಿರುವುದಿಲ್ಲ.
14	ಹಿರಿಯ ವಾಹನ ಚಾಲಕರು (14,550–26,700)	01	100%	–	–	–	–	ಏಕ ವೃಂದವಾಗಿರುವುದರಿಂದ ಮೀಸಲಾತಿ ಅನ್ವಯಿಸುವುದಿಲ್ಲ.
15	ದ್ವಿತೀಯ ದರ್ಜೆ ಸಹಾಯಕರು (11,600–21,000)	10	33%	67%	–	01	01	
16	ವಾಹನ ಚಾಲಕರು (11,600–21,000)	04	–	100%	–	01	01	
17	ಜಮೇದಾರ್ / ರೆಕಾರ್ಡ್ ಅಟೆಂಡರ್ (11,000–19,000)	02	100%	–	01	–	01	
				ಗ್ರೂಪ್ – ಡಿ				
18	ಪ್ಯೂನ್ಸ್,/ ಕಾವಲುಗಾರ/ಸೈಕಲ್ ಆರ್ಡರ್ಲಿ (9,600–14,550)	08	–	100%	–	01	01	
	ಒಟ್ಟು	**64**	–	–	**04**	**05**	**09**	

ದಿ: 17–06–2014ರ ಹಾಗೂ ದಿ: 4–12–2014ರ ಅಧಿಸೂಚನೆಗಳಿಗೆ ಅನುಸಾರ ಹೈದರಾಬಾದ್– ಕರ್ನಾಟಕ ಪ್ರದೇಶದಲ್ಲಿ ಮೀಸಲಾತಿ ಕೋರಿ ಸ್ಥಳೀಯ ವ್ಯಕ್ತಿಗಳೆಂದು ಘೋಷಿಸಿಕೊಂಡಿರುವ ಹಾಗೂ ಇಲಾಖೆಯು ಮೀಸಲಾತಿಗೆ ಪರಿಗಣಿಸಿರುವ ಅಧಿಕಾರಿ/ಸಿಬ್ಬಂದಿಗಳಿಗೆ ಮೀಸಲಾತಿಯನ್ನು ಕಲ್ಪಿಸಲಾಗುವುದು.

ಟಿ.ಜಿ. ಮಂಜುನಾಥ್
ನಿರ್ದೇಶಕರು
ಮತ್ತು ವೃಂದ ನಿಯಂತ್ರಣ ಪ್ರಾಧಿಕಾರ
ಕಾರ್ಖಾನೆಗಳು, ಬಾಯ್ಲರುಗಳು, ಕೈಗಾರಿಕಾ ಸುರಕ್ಷತೆ ಮತ್ತು ಸ್ವಾಸ್ಥ್ಯ ಇಲಾಖೆ.

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Government of India

Ministry of Labour

Labour Bureau

NO. 112/1 (KTK) /2016 CPI, DATED: 2nd MARCH 2016.

CONSUMER PRICE INDEX NUMBERS FOR INDUSTRIAL WORKERS (BASE: 2001=100)

MONTH : JANUARY, 2016.

Group/Sub-Group/Centre	BELAGAVI	BENGALURU	HUBBALLI - DHARWAD	MERCARA	MYSURU
FOOD :					
(a) Cereals & Products	259	268	294	275	258
(b) Pulses & Products	459	462	519	442	448
(c) Oils & Fats	250	302	218	272	240
(d) Meat, Fish & Eggs	389	247	374	336	350
(e) Milk & Products	316	280	252	268	287
(f) Condiments & Spices	278	257	325	322	345
(g) Vegetables & Fruits	427	378	354	350	356
(h) Other Food	303	307	281	264	**290**
FOOD GROUP	**314**	**319**	**309**	**309**	306
Pan, Supari, Tobacco & Intoxicants	295	309	319	250	336
Fuel & Light	216	190	212	353	209
Housing Index	277	246	387	102	302
Clothing, Bedding & Footwear	176	164	182	214	168
MISCELLANEOUS					
(a) Medical Care	224	271	222	240	209
(b) Education, Recreation and Amusement	174	196	194	368	162
(c) Transport and Communication	299	338	311	300	258
(d) Personal Care & Effects	242	268	250	256	247
(e) Others	237	226	241	212	304
Miscellaneous Group	235	268	244	279	**227**
GENERAL INDEX	**277**	**276**	**292**	**278**	**273**

KAMLA GULERIA
ECONOMIC OFFICER.

ಜಂಟಿ ನಿರ್ದೇಶಕರು,
ಆರ್ಥಿಕ ಮತ್ತು ಸಾಂಖ್ಯಿಕ ನಿರ್ದೇಶನಾಲಯ,
ಕರ್ನಾಟಕ ಸರ್ಕಾರ, ಬೆಂಗಳೂರು.

GOVERNMENT OF KARNATAKA
DIRECTORATE OF ECONOMICS AND STATISTICS
BENGALURU-1
Consumer Price Index Numbers for Industrial Workers

No: Month: Year: January 2016

State:Karnataka Base: 1987-88=100 Date: 11-03-2016

Group/Sub Group	BALLARI	BHADRAVATHI	DAVANAGERE	DANDELI	KALABURAGI	HARIHARA	HASSAN	MANDYA	MANGALURU	RAICHUR	TUMAKURU
1	2	3	4	5	6	7	8	9	10	11	12
FOOD											
Cereals and Cereals Products	996	1005	1085	821	999	959	1019	1094	810	1062	1005
Pulses and Pulses Products	1288	1367	1388	1434	1309	1349	1353	1216	1245	1440	1357
Oils and Fats	459	405	482	414	418	473	393	499	462	420	429
Meat, Fish and Eggs	1063	1129	1174	1071	1232	1087	1006	1088	1013	1213	1089
Milk and Milk Products	841	786	877	897	776	880	804	868	762	851	816
Condiments and Spices	711	915	1146	1006	728	760	942	1002	747	907	939
Vegetables and Fruits	862	998	1174	964	774	987	1016	1005	849	799	1289
Other food	610	989	**874**	932	735	628	770	707	864	682	740
FOOD GROUP INDEX	**885**	**965**	1035	**914**	**890**	**882**	**924**	**993**	**855**	**955**	**951**
Pan Supari, Tabacco and Intoxicants	948	1080	1030	1004	782	1015	803	956	644	978	1144
Fuel and Light	685	628	768	837	762	804	711	766	600	1023	554
Housing	100	100	100	100	100	100	100	100	100	100	100
Clothing, Bedding and Footwear	367	575	498	521	404	483	671	749	380	730	269
MISCELLANEOUS											
Medical Care	876	975	756	599	454	453	926	743	490	701	379
Education, Recreation and Amusement	1087	857	1375	563	1130	1349	960	749	1217	1651	1448
Transport and Communication	844	821	769	917	725	786	818	1113	920	703	751
Personal Care and Effects	456	578	670	641	763	560	561	557	565	623	580
Others	700	573	769	937	514	543	571	750	430	709	499
MISCELLANEOUS Group Index	742	722	847	714	734	732	733	722	699	823	689
GENERAL INDEX	**719**	**761**	**824**	**763**	**699**	**717**	**768**	**816**	**698**	**822**	**657**
To convert to Base 1960 Multiply by Linking Factor	**7.39**	**9.19**	**8.27**	**-**	**8.26**	**8.56**	**9.26**	**7.92**	**9.31**	**-**	**-**

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ಜಂಟಿ ನಿರ್ದೇಶಕರು,
ಆರ್ಥಿಕ ಮತ್ತು ಸಾಂಖ್ಯಿಕ ನಿರ್ದೇಶನಾಲಯ,
ಕರ್ನಾಟಕ ಸರ್ಕಾರ, ಬೆಂಗಳೂರು.

OFFICE OF THE PRL. CIVIL JUDGE & JMFC, GAURIBIDANUR, 561208

No. M.T.No.190/2016, dtd: 15.03.2016

It is hereby notified to the General pubic that the following unclaimed 12 vehicles are in the custody of Gauribidanur TPS which are seized under the C.Mis 1/2015 and PF No. 94/11, 99/11, 133/2015.

Sl. No	PF No	C.R & C Mis No.	Vehicle Number	Type of Vehicle	Engine Number	Chassis No
1	133/15	01/15	AP-05-AB-0006	TVS FIERO	M1106F083047	M1106F083047
2	133/15	01/15	AP-02-N-2366	Hero Honda Passion Plus	06B08M36020	06B09C45280
3	133/15	01/15	KA-40-E-8207	Suzuki Samurai	9908M437128	9908F387632
4	133/15	01/15	KA-06-S-7718	MAX-100	N6301M502022	1301F446155
5	133/15	01/15	-	TVS Heavy Duty	OD1BC1838370	MD621BD16C2 BO1780
6	133/15	01/15	MH-12-BU-7422	Hero Honda Passion Plus	03C21M15595	03C21C03250
7	133/15	01/15	KA-03-Q-7975	Samurai	7510M600719	7510F557141
8	133/15	01/15	KA-06-X-5380	Discover	DXEBNE26722	MD2DSDXZZN AE26120
9	133/15	01/15	-	TVS Victor GX	OF1B51359210	MD625AF7752 B87020
10	133/15	01/15	-	Suzuki	F479232406	MB8NE4BCD88 153250
11	94/11	270/11	KA-09-2515	Yamaha	-	-
12	99/11	295/11	CAP-9408	IND Suzuki	-	-

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SANDEEP PATIL
PRL. CIVIL JUDGE & JMFC,
Gauribidanur-

ಸಾರಿಗೆ ಸಚಿವಾಲಯ

ಅಧಿಸೂಚನೆ

ಸಂಖ್ಯೆ.ಸಾರಿಇ 02 ಸಾಇನಿ 2016, ಬೆಂಗಳೂರು, ದಿನಾಂಕ: 05–03–2016.

ಕರ್ನಾಟಕ ಮೋಟಾರು ವಾಹನ ತೆರಿಗೆ ಅಧಿನಿಯಮ, 1957 (ಕರ್ನಾಟಕ ಅಧಿನಿಯಮ 35/1957) ಕಲಂ 16(1) ರ ಅಡಿಯಲ್ಲಿ ಪ್ರದತ್ತವಾದ ಅಧಿಕಾರವನ್ನು ಚಲಾಯಿಸಿ ಮಾತಾ ಅಮೃತಾನಂದಮಯಿ ಮಠ, ಬೆಂಗಳೂರು, ಇವರಿಗೆ ಸಾರ್ವಜನಿಕ ಹಿತಾಸಕ್ತಿ ಮತ್ತು ಸೇವಾ ಚಟುವಟಿಕೆಗಳ ಹಿನ್ನೆಲೆಯಲ್ಲಿ ದಿ: 12–03–2016 ರಿಂದ 15–03–2016 ರವರೆಗೆ ಬೆಂಗಳೂರು, ದಿ: 16–03–2016 ರಂದು ಬೆಂಗಳೂರಿನಿಂದ ಬಾಗೇಪಲ್ಲಿ ಮೂಲಕ ಹೈದರಾಬಾದ್‌ಗೆ ಹೋಗಲು ಹಾಗೂ ದಿ: 20–03–2016 ರಂದು ಹೈದ್ರಾಬಾದ್‌ನಿಂದ ಕರ್ನಾಟಕದ ಹುಮ್ನಾಬಾದ್ ತನಿಖಾ ಠಾಣೆಯ ಮೂಲಕ ಮಹಾರಾಷ್ಟ್ರದ ಪುಣೆಗೆ ಹೋಗಲು ಈ ಸಂಸ್ಥೆಯು ಹೊಂದಿರುವ ಕೆಳಕಂಡ ವಾಹನಗಳಿಗೆ ಒಟ್ಟು ₹. 1,22,988/–ಗಳ ಮೋಟಾರು ವಾಹನ ಪ್ರವೇಶ ತೆರಿಗೆ ಪಾವತಿಯಿಂದ ವಿನಾಯಿತಿ ನೀಡಲಾಗಿದೆ.

ಕ್ರ.ಸಂ	ವಾಹನಗಳ ಸಂಖ್ಯೆ	ವಾಹನ ವರ್ಗ	ಆಸನ ಸಾಮರ್ಥ್ಯ
1	KL-07-AV-1260	ಲೇ ಲ್ಯಾಂಡ್ ಬಸ್	36 SEATS
2	KL-07-BP-6608	ಲೇ ಲ್ಯಾಂಡ್ ಬಸ್	52 SEATS
3	KL-07-BP-7811	ಲೇ ಲ್ಯಾಂಡ್ ಬಸ್	52 SEATS
4	KL-07-BP-7842	ಲೇ ಲ್ಯಾಂಡ್ ಬಸ್	52 SEATS
5	KL-07-BP-9673	ಲೇ ಲ್ಯಾಂಡ್ ಬಸ್	52 SEATS
6	KL-07-BY-7819	ಲೇ ಲ್ಯಾಂಡ್ ಬಸ್	51 SEATS
7	KL-07-BY-7842	ಲೇ ಲ್ಯಾಂಡ್ ಬಸ್	51 SEATS
8	KL-07-BY-7944	ಲೇ ಲ್ಯಾಂಡ್ ಬಸ್	51 SEATS
9	KL-07-CE-8215	ಲೇ ಲ್ಯಾಂಡ್ ಬಸ್	52 SEATS
10	KL-07-CE-9801	ಲೇ ಲ್ಯಾಂಡ್ ಬಸ್	52 SEATS
11	KL-07-CF-1375	ಲೇ ಲ್ಯಾಂಡ್ ಬಸ್	52 SEATS

ಸದರಿ ಸಂಸ್ಥೆಯ ನೋಂದಾಯಿತ ವಾಹನಗಳ ತೆರಿಗೆ ವಿನಾಯಿತಿಯು ಈ ಕೆಳಕಂಡ ಷರತ್ತುಗಳಿಗೆ ಒಳಪಟ್ಟಿರುತ್ತದೆ.

1. ವಾಹನದ ಮಾಲೀಕತ್ವ ಬದಲಾವಣೆಯಾದಲ್ಲಿ ತೆರಿಗೆ ವಿನಾಯಿತಿಯು ರದ್ದುಗೊಳ್ಳುತ್ತದೆ.
2. ಯಾವ ಉದ್ದೇಶಕ್ಕಾಗಿ ತೆರಿಗೆ ವಿನಾಯಿತಿ ನೀಡಲಾಗಿದೆಯೋ ಆ ಉದ್ದೇಶ ಬದಲಾದಲ್ಲಿ ತೆರಿಗೆ ವಿನಾಯಿತಿಯು ರದ್ದುಗೊಳ್ಳುತ್ತದೆ.

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ಕರ್ನಾಟಕ ರಾಜ್ಯಪಾಲರ ಆದೇಶಾನುಸಾರ ಮತ್ತು ಅವರ ಹೆಸರಿನಲ್ಲಿ
ಕೆ. ಬೀರೇಶ್,
ಸರ್ಕಾರದ ಅಧೀನ ಕಾರ್ಯದರ್ಶಿ,
ಸಾರಿಗೆ ಇಲಾಖೆ.

ಮುಖ್ಯ ಇಂಜಿನಿಯರ್‌ರವರ ಕಛೇರಿ, ಪಂಚಾಯತ್ ರಾಜ್ ಇಂಜಿನಿಯರಿಂಗ್ ಇಲಾಖೆ, ಗ್ರಾಮೀಣಾಭಿವೃದ್ಧಿ ಭವನ, ಆನಂದರಾವ್ ವೃತ್ತ, ಬೆಂಗಳೂರು.

ವಿಷಯ : ಶ್ರೀ ದೊಡ್ಡರಂಗಯ್ಯ, ಪ್ರರೂಪಕರು, ಪಂ.ರಾ.ಇಂ. ಉಪ ವಿಭಾಗ, ಹಿರಿಯೂರು ಇವರನ್ನು ಸೇವೆಯಿಂದ ವಜಾಗೊಳಿಸುವ ಬಗ್ಗೆ.

ಓದಲಾಗಿದೆ :
1. ಸರ್ಕಾರದ ಪತ್ರ ಸಂ: ಗ್ರಾ ಅಪ: 467–ಜಿಪಅ: 2015, ದಿನಾಂಕ: 31–10–2015.
2. ಸರ್ಕಾರದ ಸುತ್ತೋಲೆ ಸಂ:ಸಿಆಸುಇ: 9ಸೇಇವಿ: 95, ದಿನಾಂಕ: 26–06–1996.

ಪ್ರಸ್ತಾವನೆ:–

ಮೇಲೆ ಓದಲಾದ (1)ರ ಸರ್ಕಾರದ ಪತ್ರದಲ್ಲಿ ಅಪರ ಪೊಲೀಸ್ ಮಹಾ ನಿರ್ದೇಶಕರು, ಕರ್ನಾಟಕ ಲೋಕಾಯುಕ್ತ, ರವರು ಕೋರಿರುವಂತೆ ಶ್ರೀ ದೊಡ್ಡರಂಗಯ್ಯ, ಪ್ರರೂಪಕರು ಇವರನ್ನು ಸೇವೆಯಿಂದ ವಜಾಗೊಳಿಸುವ ಕುರಿತಾದ ಪ್ರಸ್ತಾವನೆಯ ಬಗ್ಗೆ ಕೂಡಲೇ ಅಗತ್ಯ ಕ್ರಮ ಕೈಗೊಂಡು, ಕೈಗೊಂಡ ಕ್ರಮದ ಬಗ್ಗೆ ಸರ್ಕಾರಕ್ಕೆ ಹಾಗೂ ಲೋಕಾಯುಕ್ತ ಕಛೇರಿಗೆ ಮಾಹಿತಿ ಒದಗಿಸುವಂತೆ ಈ ಕಛೇರಿಗೆ ನಿರ್ದೇಶಿಸಲಾಗಿರುತ್ತದೆ.

ಶ್ರೀ ದೊಡ್ಡರಂಗಯ್ಯ, ಪ್ರರೂಪಕರು, ಪಂ.ರಾ.ಇಂ. ಉಪ ವಿಭಾಗ, ತುಮಕೂರು ಇವರು ಈ ಹಿಂದೆ ಪಂ.ರಾ.ಇಂ. ಉಪ ವಿಭಾಗ, ಹಿರಿಯೂರು ಇಲ್ಲಿ ಕಿರಿಯ ಇಂಜಿನಿಯರ್ ಹುದ್ದೆಯಲ್ಲಿ ಕಾರ್ಯನಿರ್ವಹಿಸುತ್ತಿದ್ದ ಸಂದರ್ಭದಲ್ಲಿ 2008–09ನೇ ಸಾಲಿನಲ್ಲಿ ರಾಷ್ಟ್ರೀಯ ಹೆದ್ದಾರಿ 4ರ ಅರಳಿಕಟ್ಟೆ, ಗೊಲ್ಲರಹಟ್ಟಿ ಮತ್ತು ಟಿ. ಚನ್ನಮ್ಮನಹಳ್ಳಿ ಹಿರಿಯೂರು ತಾಲ್ಲೂಕು ಲೆಕ್ಕ ಶೀರ್ಷಿಕೆ 5054ರ ಅಡಿಯಲ್ಲಿ ಅಂದಾಜು ₹.9.49 ಲಕ್ಷ ಮೊತ್ತಕ್ಕೆ ಮಂಜೂರಾಗಿರುವ ರಸ್ತೆ ಅಭಿವೃದ್ಧಿ ಕಾಮಗಾರಿಯ ಉಸ್ತುವಾರಿಯನ್ನು ಸರಿಯಾಗಿ ನಿರ್ವಹಿಸದೆ ಗುತ್ತಿಗೆದಾರರು ಅಪೂರ್ಣಗೊಳಿಸಿರುವ ಕಾಮಗಾರಿಗೆ ಪೂರ್ಣವಾದ ಬಿಲ್ಲನ್ನು ಪಾವತಿಸಿರುವುದರಿಂದ ಶ್ರೀ ಉಜ್ಜನಿ ಸಿದ್ದಪ್ಪ ಅರಳಿಕಟ್ಟೆ ಹಿರಿಯೂರು ತಾ॥ ಇವರು ಕಾಮಗಾರಿ ಬಗ್ಗೆ ತನಿಖಾಧಿಕಾರಿಗೆ ತನಿಖೆ ನಡೆಸುವಂತೆ ದೂರು ಸಲ್ಲಿಸಿರುತ್ತಾರೆ. ಅದರಂತೆ ಆರಕ್ಷಕ ನಿರೀಕ್ಷಕರು, ಕರ್ನಾಟಕ ಲೋಕಾಯುಕ್ತ, ಚಿತ್ರದುರ್ಗ ಇವರು ಜಿಲ್ಲಾ ಪ್ರಧಾನ ನ್ಯಾಯಾಲಯ ಚಿತ್ರದುರ್ಗ ಇಲ್ಲಿ ಭಾರತೀಯ ದಂಡ ಸಂಹಿತೆ 406 ಹಾಗೂ 1988ರ ಭ್ರಷ್ಟಾಚಾರ ವಿರೋಧ ಕಾಯ್ದೆ 13(1) (ಸಿ), 13 (1) (ಡಿ) (11) 13(2)ರ ಪ್ರಕಾರ ದೂರು ದಾಖಲಿಸಿದ್ದು ಘನ ನ್ಯಾಯಾಲಯವು ಸದರಿಯವರನ್ನು ತಪ್ಪಿತಸ್ಥರೆಂದು ತೀರ್ಮಾನಿಸಿ ಆರೋಪಿತರಿಗೆ ಭಾರತೀಯ ದಂಡ ಸಂಹಿತೆ 406 ರಡಿಯಲ್ಲಿ ನಾಲ್ಕು ವರ್ಷಗಳ ಕಠಿಣ ಸಜೆ ಹಾಗೂ ₹.10000=00 ಗಳ ದಂಡ ಹಾಗೂ ದಂಡ ಕಟ್ಟಲು ತಪ್ಪಿದ್ದಲ್ಲಿ ಆರು ತಿಂಗಳು ಸಾದಾ ಸಜೆ ಅನುಭವಿಸುವಂತೆಯೂ ಸಜಾ ಶಿಕ್ಷೆ ವಿಧಿಸಿರುತ್ತದೆ ಎಂದು ತಿಳಿಸಿ ತೀರ್ಪಿನ ಪ್ರತಿಯನ್ನು ಲಗತ್ತಿಸಿ ಕಳುಹಿಸಿರುತ್ತಾರೆ.

ಈ ಸಜೆಗಳ ಹಿನ್ನೆಲೆಯಲ್ಲಿ ಭಾರತೀಯ ಸಂವಿಧಾನ ಅನುಚ್ಛೇದ 311 (2)ರ ಪ್ರವರ್ಗ ಹಾಗೂ ಕರ್ನಾಟಕ ನಾಗರಿಕ ಸೇವಾ ನಿಯಮಾವಳಿ (ಸಿ.ಸಿ.ಎ) ನಿಯಮ, 1957ರ ನಿಯಮ, 14 ಹಾಗೂ 10(2) ಮತ್ತು ಸರ್ಕಾರದ ಸುತ್ತೋಲೆ ಸಂ:ಸಿಆಸುಇ:9ಸೇಇವಿ: 95 ದಿ: 26–06–1996ರ ಪ್ರಕಾರ ಸೇವೆಯಿಂದ ವಜಾಗೊಳಿಸಲು ಸರ್ವೋಚ್ಛ ನ್ಯಾಯಾಲಯದ ಕ್ರಿಮಿನಲ್ ಮೇಲ್ಮನವಿ ಸಂಖ್ಯೆ: 770/2001 ತೀರ್ಪಿನತ್ತ ಸೆಳೆಯುತ್ತಾ ಆರೋಪಿತರಾದ ಆರೋಪಿ 4 ಶ್ರೀ ದೊಡ್ಡರಂಗಯ್ಯ, ಪ್ರರೂಪಕರು, ಪಂ.ರಾ.ಇಂ. ಉಪ ವಿಭಾಗ, ಹಿರಿಯೂರು ಚಿತ್ರದುರ್ಗ ಜಿಲ್ಲೆ ಇವರನ್ನು ಕೂಡಲೇ ಸೇವೆಯಿಂದ ವಜಾಗೊಳಿಸಲು ಅಪರ ಮಹಾ ನಿರ್ದೇಶಕರು, ಕರ್ನಾಟಕ ಲೋಕಾಯುಕ್ತ, ಬೆಂಗಳೂರು ಇವರು ತಮ್ಮ ಪತ್ರ ದಿ: 09–10–2015 ರಂದು ಸರ್ಕಾರಕ್ಕೆ ವರದಿ ಮಾಡಿ ಕೋರಿರುತ್ತಾರೆ. ಅದರಂತೆ ಸರ್ಕಾರದ ಪತ್ರ ದಿ: 31–10–2015 ರಲ್ಲಿ ಈ ಇಲಾಖೆಯ ಗ್ರೂಪ್ ಬಿ, ಸಿ.ಡಿ ವೃಂದದ ನೇಮಕಾತಿ ಹಾಗೂ ಸಕ್ಷಮ ಪ್ರಾಧಿಕಾರಿ ಮುಖ್ಯ ಇಂಜಿನಿಯರ್, ಪಂಚಾಯತ್ ರಾಜ್ ಇಂಜಿನಿಯರಿಂಗ್ ಇಲಾಖೆ, ಬೆಂಗಳೂರು ಇವರು ಆಗಿದ್ದು ಇವರ ಹಂತದಲ್ಲಿಯೇ ಗ್ರೂಪ್–ಸಿ ದರ್ಜೆಯ ನೌಕರರಾದ ಶ್ರೀ ದೊಡ್ಡರಂಗಯ್ಯ, ಪ್ರರೂಪಕರು, ಇವರನ್ನು ಸೇವೆಯಿಂದ ವಜಾಗೊಳಿಸಲು ಈ ಕಛೇರಿಗೆ ನಿರ್ದೇಶಿಸಲಾಗಿದ್ದು, ಅದರಂತೆ ಈ ಆದೇಶ.

ಆದೇಶ ಸಂ: ಮುಇಂ/ಪಂರಾಇಂಇ/ಸಿ–11/82/2015, ದಿನಾಂಕ 28ನೇ ಡಿಸೆಂಬರ್ 2015.

ಪ್ರಸ್ತಾವನೆಯಲ್ಲಿ ವಿವರಿಸಲಾದ ಅಂಶಗಳ ಹಿನ್ನೆಲೆಯಲ್ಲಿ ಗ್ರೂಪ್–ಸಿ ದರ್ಜೆಯ ನೌಕರರಾದ ಶ್ರೀ ದೊಡ್ಡರಂಗಯ್ಯ, ಪ್ರರೂಪಕರು, ಪಂ.ರಾ.ಇಂ. ಉಪ ವಿಭಾಗ, ಹಿರಿಯೂರು (ಪ್ರಸ್ತುತ ಪಂ.ರಾ.ಇಂ. ಉಪ ವಿಭಾಗ, ತುಮಕೂರು) ಇವರ ವಿರುದ್ಧ ಅಪೂರ್ಣ ಕಾಮಗಾರಿಯ ಕೆಲಸಗಳಿಗೆ ಪೂರ್ಣ ಹಣ ಸಂದಾಯ ಮಾಡಿರುವ ಸಂಬಂಧದ ಪ್ರಕರಣದಲ್ಲಿ ಜಿಲ್ಲಾ ಪ್ರಧಾನ ನ್ಯಾಯಾಲಯ, ಚಿತ್ರದುರ್ಗ ವಿಶೇಷ ಪ್ರಕರಣದ ಸಂ: (ಪಿ.ಸಿ.ಎ.) 2/2012 ದಿ: 14–07–2015 ರಲ್ಲಿ ನಾಲ್ಕು ವರ್ಷ ಕಠಿಣ ಶಿಕ್ಷೆ ಮತ್ತು ₹.10000=00 ಗಳ ದಂಡ ಹಾಗೂ ದಂಡ ಕಟ್ಟಲು ತಪ್ಪಿದ್ದಲ್ಲಿ ಆರು ತಿಂಗಳ ಸಾದಾ ಶಿಕ್ಷೆ ವಿಧಿಸಿದ್ದು ಇವರನ್ನು ಸೇವೆಯಿಂದ ವಜಾಗೊಳಿಸಲು ಮಾನ್ಯ ಅಪರ ಪೊಲೀಸ್ ಮಹಾ ನಿರ್ದೇಶಕರು, ಕರ್ನಾಟಕ ಲೋಕಾಯುಕ್ತರು ಮಾಡಿರುವ ಶಿಫಾರಸ್ಸಿನಂತೆ ಹಾಗೂ ಸರ್ಕಾರದ ನಿರ್ದೇಶನದಂತೆ ಶ್ರೀ ಬಿ. ಗುರುಪ್ರಸಾದ್, ಮುಖ್ಯ ಇಂಜಿನಿಯರ್‌ರಾದ ನಾನು ಕರ್ನಾಟಕ ನಾಗರಿಕ ಸೇವಾ ನಿಯಮಾವಳಿ (ಸಿ.ಸಿ.ಎ) ನಿಯಮ 1957 ರ ನಿಯಮ 9(c) ರಲ್ಲಿ ಪ್ರದತ್ತವಾಗಿರುವ ಅಧಿಕಾರವನ್ನು ಚಲಾಯಿಸಿ ಶ್ರೀ. ದೊಡ್ಡರಂಗಯ್ಯ, ಪ್ರರೂಪಕರು

ಇವರನ್ನು ಭಾರತೀಯ ಸಂವಿಧಾನ ಅನುಚ್ಛೇಧ 311 (2)ರಡಿಯಲ್ಲಿನ 2ನೇ ಪರಂತುಕದ ಸಮರ್ಥನೆ ಪಡೆದಿರುವ ಕರ್ನಾಟಕ ನಾಗರಿಕ ಸೇವಾ ನಿಯಮಾವಳಿ (ಸಿ.ಸಿ.ಎ) ನಿಯಮ, 1957ರ ನಿಯಮ 14 (1)ರ ಜೊತೆಗೆ ಓದಿಕೊಂಡಂತೆ ಇದೇ ನಿಯಮಾವಳಿಗಳ ನಿಯಮ, 8(VIII) ರಂತೆ ತಕ್ಷಣದಿಂದಲೇ ಜಾರಿಗೆ ಬರುವಂತೆ ಸರ್ಕಾರಿ ಸೇವೆಯಿಂದ ವಜಾಗೊಳಿಸಿದೆ.

ಬಿ. ಗುರುಪ್ರಸಾದ್
ಮುಖ್ಯ ಇಂಜಿನಿಯರ್
ಪಂಚಾಯತ್‌ರಾಜ್ ಇಂಜಿನಿಯರಿಂಗ್ ಇಲಾಖೆ, ಬೆಂಗಳೂರು

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ನೋಂದಣಿ ಪ್ರಾಧಿಕಾರ ಮತ್ತು ಪ್ರಾದೇಶಿಕ ಸಾರಿಗೆ ಅಧಿಕಾರಿ, ದಾವಣಗೆರೆ ಇವರ ಕಛೇರಿ ನಡಾವಳಿ

ಉಪಸ್ಥಿತರು: ಹೆಚ್.ಜೆ. ತೆಂಬದ್
ಪ್ರಾದೇಶಿಕ ಸಾರಿಗೆ ಅಧಿಕಾರಿ ಹಾಗೂ
ನೋಂದಣಿ ಪ್ರಾಧಿಕಾರ, ದಾವಣೆಗೆರೆ.

ವಿಷಯ : ವಾಹನ ಸಂಖ್ಯೆ KA-17/4077 (PSV) ರ ನೋಂದಣಿಯನ್ನು ರದ್ದುಪಡಿಸುವ ಬಗ್ಗೆ.

ಉಲ್ಲೇಖ :
1) ಮಾಲೀಕರ ಅರ್ಜಿ ದಿನಾಂಕ: 06–01–2016
2) ಮೋಟಾರು ವಾಹನ ನಿರೀಕ್ಷಕರ ವರದಿ, ದಿನಾಂಕ 01–03–2016.

ಪ್ರಸ್ತಾವನೆ:

ವಾಹನ ಸಂಖ್ಯೆ: KA-17/4077 (PSV) ರ ಮಾಲೀಕರಾದ The Principal JJM Medical College Educational Institution Davanagere. ರವರು ಮೇಲ್ಕಂಡ ವಾಹನವು ದುಸ್ಥಿತಿಯಲ್ಲಿರುವುದಾಗಿ ತಿಳಿಸಿ ಸದರಿ ವಾಹನದ ನೋಂದಣಿ ರದ್ದತಿಗೆ ದಿನಾಂಕ 06–01–2016 ರಂದು ಮನವಿ ಮಾಡಿರುತ್ತಾರೆ. ವಾಹನವು 1994ರ ಮಾದರಿಯದಾಗಿದ್ದು ರಸ್ತೆಯಲ್ಲಿ ಓಡಿಸಲು ಯೋಗ್ಯವಾಗಿರುವುದಿಲ್ಲದಿರುವುದರಿಂದ ವಾಹನದ ನೋಂದಣಿಯನ್ನು ರದ್ದುಪಡಿಸಬಹುದಾಗಿ ಹಿರಿಯ ಮೋಟಾರು ವಾಹನ ನಿರೀಕ್ಷಕರು ದಿನಾಂಕ: 01–03–2016ರ ವರದಿಯಲ್ಲಿ ಶಿಫಾರಸ್ಸು ಮಾಡಿರುತ್ತಾರೆ. ಆದುದರಿಂದ ವಾಹನ ಸಂಖ್ಯೆ: KA-17/4077 (PSV)ರ ನೋಂದಣಿಯನ್ನು ರದ್ದುಪಡಿಸಲು ನಿರ್ಣಯಿಸಿ ಈ ಕೆಳಗಿನಂತೆ ಆದೇಶ ಹೊರಡಿಸಿದೆ.

–: ಆದೇಶ :–

ಆದೇಶ ಸಂಖ್ಯೆ: ಪ್ರಾ.ಸಾ.ಅ/ದಾವ/ನೋ/ KA-17/4077/2015–16, ದಿನಾಂಕ–03–03–2016.

ಹೆಚ್.ಜೆ. ತೆಂಬದ್ ಪ್ರಾದೇಶಿಕ ಸಾರಿಗೆ ಅಧಿಕಾರಿ ಹಾಗೂ ನೋಂದಣಿ ಪ್ರಾಧಿಕಾರ ದಾವಣಗೆರೆ ಆದ ನಾನು ನನಗೆ 1988ರ ಕೇಂದ್ರ ಮೋಟಾರು ವಾಹನ ಕಾಯ್ದೆ ಕಲಂ 55(1)ರ ಅಡಿಯಲ್ಲಿ ಪ್ರದತ್ತವಾದ ಅಧಿಕಾರವನ್ನು ಚಲಾಯಿಸಿ ಈ ಮೇಲ್ಕಂಡ ಕಾರಣಗಳಿಂದಾಗಿ ಮೋ/ವಾ/ಸಂಖ್ಯೆ KA-17/4077 (PSV)ರ ಮೇಲೆ ಮುಂದೆ ಏನಾದರೂ ತೆರಿಗೆ, ಆಡಿಟ್ ಹಾಗೂ ಇಲಾಖಾ ಶಾಸನ ಕ್ರಮದ ಪ್ರಕರಣಗಳು ಬಾಕಿ ಇರುವುದು ಕಂಡು ಬಂದರೆ ಅದನ್ನು ವಾಹನದ ಮಾಲೀಕರೇ ಕಟ್ಟಬೇಕೆಂಬ ನಿಬಂಧನೆಯೊಂದಿಗೆ ಸದರಿ ವಾಹನದ ನೋಂದಣಿಯನ್ನು ರದ್ದು ಪಡಿಸುತ್ತೇನೆ.

ವಾಹನದ ವಿವರಗಳು

1	ಮೋಟಾರು ವಾಹನ ಸಂಖ್ಯೆ	KA-17/4077
2	ವಾಹನದ ನೋಂದಣಿ ದಿನಾಂಕ	16-06-1994
3	ವಾಹನದ ತಯಾರಕನ ಹೆಸರು	Tata
4	ವಾಹನದ ವರ್ಗ	PSV
5	ವಾಹನ ತಯಾರಿಕೆ ವರ್ಷ	1994
6	ಚಾಸಿಸ್ ಸಂಖ್ಯೆ	379035J93701712
7	ಯಂತ್ರ ಸಂಖ್ಯೆ	497D22J93714445
8	ತೆರಿಗೆ ಅವಧಿ	31-05-2016
9	ವಾಹನ ಮಾಲೀಕರ ಹೆಸರು ಮತ್ತು ವಿಳಾಸ	The Principal JJM Medical College Educational Institution Davangere.

ಹೆಚ್.ಜೆ. ತೆಂಬದ್,
ಪ್ರಾದೇಶಿಕ ಸಾರಿಗೆ ಅಧಿಕಾರಿ ಹಾಗೂ
ನೋಂದಣಿ ಪ್ರಾಧಿಕಾರ, ದಾವಣಗೆರೆ.

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ಕ್ಷೇತ್ರ ಶಿಕ್ಷಣಾಧಿಕಾರಿಗಳ ಕಛೇರಿ, ಬೆಂಗಳೂರು, ಉತ್ತರವಲಯ–04, ಯಲಹಂಕ, ಬೆಂಗಳೂರು–64

ಬೆಂಗಳೂರು ಉತ್ತರ ಜಿಲ್ಲೆ.

ಅಧಿಸೂಚನೆ

ಸಂಖ್ಯೆ: ಆ1/ ಹೈ.ಕ.ಮೀ/1/15–16 ದಿನಾಂಕ: 07–01–2016.

ವಿಷಯ : ಕರ್ನಾಟಕ ಸಾರ್ವಜನಿಕ ಉದ್ಯೋಗ (ಹೈದ್ರಾಬಾದ್–ಕರ್ನಾಟಕ ಪ್ರದೇಶಕ್ಕೆ ನೇಮಕಾತಿಯಲ್ಲಿ ಮೀಸಲಾತಿ) ಸ್ಥಳೀಯ ವೃಂದಗಳ ರಚನೆ, ಹಂಚಿಕೆ ಮತ್ತು ವ್ಯಕ್ತಿಗಳ ವರ್ಗಾವಣೆ) ನಿಯಮಗಳು 2013ರಡಿಯಲ್ಲಿ ಕ್ಷೇತ್ರ ಶಿಕ್ಷಣಾಧಿಕಾರಿಗಳು, ಬೆಂಗಳೂರು ಉತ್ತರ ವಲಯ–3 ರವರ ವೃಂದ ನಿಯಂತ್ರಣ ಪ್ರಾಧಿಕಾರದ ವ್ಯಾಪ್ತಿಯ ಗ್ರೂಪ್–ಸಿ ವೃಂದದ ಹುದ್ದೆಗಳನ್ನು ಗುರುತಿಸಿ ಹೈದ್ರಾಬಾದ್–ಕರ್ನಾಟಕ ವೃಂದದ ವ್ಯಾಪ್ತಿಯ ಗ್ರೂಪ್–ಸಿ ವೃಂದದ ಹುದ್ದೆಗಳನ್ನು ಮೀಸಲಿರಿಸುವ ಕುರಿತು.

ಉಲ್ಲೇಖ :
1. ಸರ್ಕಾರದ ಅಧಿಸೂಚನೆ ಸಂಖ್ಯೆ:ಡಿಪಿಎಆರ್ ಟಿಎಲ್ಎಕ್ಸ 2012 ದಿ:06–11–2013.
2. ಸರ್ಕಾರದ ಅಧಿಸೂಚನೆ ಸಂಖ್ಯೆ:ಡಿಪಿಎಆರ್ 43 ಹೆಚ್‌ಕೆಸಿ 2013 ದಿ:29–01–2014.

ಕರ್ನಾಟಕ ಸಾರ್ವಜನಿಕ ಉದ್ಯೋಗ (ಹೈದ್ರಾಬಾದ್–ಕರ್ನಾಟಕ ಪ್ರದೇಶಕ್ಕೆ ನೇಮಕಾತಿಯಲ್ಲಿ ಮೀಸಲಾತಿ) ಆದೇಶ 2013ರ ಅಧಿಸೂಚನೆಯನ್ವಯ ಹಾಗೂ ಉಲ್ಲೇಖ–2ರ ಸರ್ಕಾರದ ಅಧಿಸೂಚನೆ–1ರನ್ವಯ ಕರ್ನಾಟಕ ಸಾರ್ವಜನಿಕ ಉದ್ಯೋಗ (ಹೈದ್ರಾಬಾದ್–ಕರ್ನಾಟಕ ಪ್ರದೇಶಕ್ಕೆ ನೇಮಕಾತಿಯಲ್ಲಿ ಮೀಸಲಾತಿ) (ಸ್ಥಳೀಯ ವೃಂದಗಳ ರಚನೆ, ಹಂಚಿಕೆ ಮತ್ತು ವ್ಯಕ್ತಿಗಳ ವರ್ಗಾವಣೆ) ನಿಯಮಗಳು 2013ರ ನಿಯಮ3 (2)(ಬಿ) ರನ್ವಯ ಕ್ಷೇತ್ರ ಶಿಕ್ಷಣಾಧಿಕಾರಿಗಳು, ಬೆಂಗಳೂರು ಉತ್ತರ ವಲಯ–4ರವರ ವೃಂದ ನಿಯಂತ್ರಣ ಪ್ರಾಧಿಕಾರದ ವ್ಯಾಪ್ತಿಯ ಗುಂಪು–ಸಿ ವೃಂದದ ಹುದ್ದೆಗಳಿಗೆ ಪ್ರತಿಶತ 8%ರಷ್ಟು ಹುದ್ದೆಗಳನ್ನು ಹೈದ್ರಾಬಾದ್–ಕರ್ನಾಟಕ ವೃಂದಕ್ಕೆ ಮೀಸಲಿರಿಸಲು ಅವಕಾಶ ಕಲ್ಪಿಸಲಾಗಿದೆ.

ಅದರಂತೆ ಬೆಂಗಳೂರು ಉತ್ತರ ವಲಯ–4ರ ವ್ಯಾಪ್ತಿಯ ಕ್ಷೇತ್ರ ಶಿಕ್ಷಣಾಧಿಕಾರಿ ರವರ ವೃಂದ ನಿಯಂತ್ರಣ ವ್ಯಾಪ್ತಿಗೆ ಒಳಪಡುವ ಗುಂಪು–ಸಿ ವೃಂದದ ಹುದ್ದೆಗಳಾದ **ಸರ್ಕಾರಿ ಪ್ರಾಥಮಿಕ ಶಾಲಾ ಸಹ ಶಿಕ್ಷಕರು, ಹಾಗೂ ಸಮನಾಂತರ ವೃಂದದ ಹುದ್ದೆಗಳನ್ನು ಗುರುತಿಸಿ, ಅನುಬಂಧದಲ್ಲಿ ತೋರಿಸಿದಂತೆ ಪ್ರಾದೇಶಿಕ ಸ್ಥಳೀಯ ವೃಂದಕ್ಕೆ ಮೀಸಲಿರಿಸಿ ಆದೇಶಿಸಿದೆ.**

ಈ ಆದೇಶದನ್ವಯ ಅನುಬಂಧದಲ್ಲಿ ತೋರಿಸಿದಂತೆ ಹೈದ್ರಾಬಾದ್–ಕರ್ನಾಟಕ ವೃಂದಕ್ಕೆ ಮೀಸಲಿರಿಸಿ, ಪ್ರಸ್ತುತ ಮಂಜೂರಾತಿ ಇರುವ ಹುದ್ದೆಗಳಿಗೆ ಸೀಮಿತಗೊಳಿಸಿ ಆದೇಶಿಸಿದೆ. ಭವಿಷ್ಯತ್ತಿನಲ್ಲಿ ಹುದ್ದೆಗಳ ಸೃಜನೆ ಹಾಗೂ ರದ್ದಾದ/ಮಾರ್ಪಾಡಾದ ಸಂದರ್ಭದಲ್ಲಿ ಬದಲಾವಣೆಗೆ ಒಳಪಟ್ಟಿರುತ್ತದೆ.

ಶ್ರೀನಿವಾಸ.ಆರ್.
ಕ್ಷೇತ್ರ ಶಿಕ್ಷಣಾಧಿಕಾರಿಗಳು,
ಬೆಂಗಳೂರು ಉತ್ತರ ವಲಯ–04

ಸಾರ್ವಜನಿಕ ಶಿಕ್ಷಣ ಇಲಾಖೆಯ ಕ್ಷೇತ್ರ ಶಿಕ್ಷಣಾಧಿಕಾರಿಗಳ ಕಛೇರಿ, ಬೆಂಗಳೂರು, ಉತ್ತರವಲಯ–04, ಯಲಹಂಕ, ಬೆಂಗಳೂರು–64

ಅನುಬಂಧ–1

ಕ್ರ ಸಂ	ಹುದ್ದೆಯ ಪದನಾಮ	ವೃಂದ	ನೇಮಕಾತಿ ಅನುಪಾತ		ವೇತನ ಶ್ರೇಣಿ	ಮಂಜೂರಾದ ಹುದ್ದೆ	ಹೈದ್ರಾಬಾದ್ ಕರ್ನಾಟಕ ವೃಂದಕ್ಕೆ ಮೀಸಲಾತಿ ವೃಂದಕ್ಕೆ ಮೀಸಲಾತಿ (8%)		
			ನೇರ ನೇಮಕಾತಿ	ಬಡ್ತಿ			ಒಟ್ಟು ಶೇಕಡ 8%	ನೇರ ನೇಮಕಾತಿ	ಬಡ್ತಿ
1	ಪ್ರಾಥಮಿಕ ಶಾಲಾ ಸಹ ಶಿಕ್ಷಕರು – (ಕನ್ನಡ ಸಾಮಾನ್ಯ)	ಬೋಧಕ "ಸಿ"	100%	0	13600–26000	393	32	32	0
2	ಪ್ರಾಥಮಿಕ ಶಾಲಾ ಸಹ ಶಿಕ್ಷಕರು –(ಉರ್ದು ಸಾಮಾನ್ಯ)	ಬೋಧಕ "ಸಿ"	100%	0	13600–26000	43	4	4	0
3	ಪ್ರಾಥಮಿಕ ಶಾಲಾ ಸಹ ಶಿಕ್ಷಕರು –(ಆಂಗ್ಲ)	ಬೋಧಕ "ಸಿ"	100%	0	13600–26000	02	1	1	0
4	ಪ್ರಾಥಮಿಕ ಶಾಲಾ ಸಹ ಶಿಕ್ಷಕರು –(ಹಿಂದಿ)	ಬೋಧಕ "ಸಿ"	100%	0	13600–26000	4	1	1	0
5	ಪ್ರಾಥಮಿಕ ಶಾಲಾ ಸಹ ಶಿಕ್ಷಕರು –(ವಿಜ್ಞಾನ)	ಬೋಧಕ "ಸಿ"	100%	0	13600–26000	0	0	0	0
6	ಪ್ರಾಥಮಿಕ ಶಾಲಾ ಸಹ ಶಿಕ್ಷಕರು –(ತೆಲುಗು)	ಬೋಧಕ "ಸಿ"	100%	0	13600–26000	8	1	1	0

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ಕ್ರ ಸಂ	ಹುದ್ದೆಯ ಪದನಾಮ	ವೃಂದ	ನೇಮಕಾತಿ ಅನುಪಾತ		ವೇತನ ಶ್ರೇಣಿ	ಮಂಜೂರಾದ ಹುದ್ದೆ	ಹೈದ್ರಾಬಾದ್ ಕರ್ನಾಟಕ ವೃಂದಕ್ಕೆ ಮೀಸಲಾತಿ ವೃಂದಕ್ಕೆ ಮೀಸಲಾತಿ (8%)		
			ನೇರ ನೇಮಕಾತಿ	ಬಡ್ತಿ			ಒಟ್ಟು ಶೇಕಡ 8%	ನೇರ ನೇಮಕಾತಿ	ಬಡ್ತಿ
7	ಪ್ರಾಥಮಿಕ ಶಾಲಾ ಸಹ ಶಿಕ್ಷಕರು –(ತಮಿಳು)	ಬೋಧಕ "ಸಿ"	100%	0	13600–26000	0	0	0	0
8	ಪ್ರಾಥಮಿಕ ಶಾಲಾ ಸಹ ಶಿಕ್ಷಕರು –(ಮರಾಠಿ)	ಬೋಧಕ "ಸಿ"	100%	0	13600–26000	0	0	0	0
9	ಪ್ರಾಥಮಿಕ ಶಾಲಾ ವಿಶೇಷ ಶಿಕ್ಷಕರು –(ದೈಹಿಕ ಶಿಕ್ಷಣ ಶಿಕ್ಷಕರು)	ಬೋಧಕ "ಸಿ"	100%	0	13600–26000	26	3	3	0
10	ಪ್ರಾಥಮಿಕ ಶಾಲಾ ಸಹ ಶಿಕ್ಷಕರು –(ಸಂಗೀತ ಶಿಕ್ಷಕರು)	ಬೋಧಕ "ಸಿ"	100%	0	13600–26000	1	0	0	0
11	ಪ್ರಾಥಮಿಕ ಶಾಲಾ ವಿಶೇಷ ಶಿಕ್ಷಕರು –(ಚಿತ್ರಕಲಾ ಶಿಕ್ಷಕರು)	ಬೋಧಕ "ಸಿ"	100%	0	13600–26000	3	1	1	0
					ಒಟ್ಟು	**480**	**43**	**43**	**0**

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ಕ್ಷೇತ್ರ ಶಿಕ್ಷಣಾಧಿಕಾರಿಗಳು,
ಬೆಂಗಳೂರು ಉತ್ತರ ವಲಯ–04

ಮುದ್ರಕರು ಹಾಗೂ ಪ್ರಕಾಶಕರು:– ಸಂಕಲನಾಧಿಕಾರಿಗಳು, ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ, ಸರ್ಕಾರಿ ಕೇಂದ್ರ ಮುದ್ರಣಾಲಯ, ಬೆಂಗಳೂರು–59